

**MINUTES OF THE BOARD OF SUPERVISORS
OF MADISON COUNTY, MISSISSIPPI**

REGULAR MEETING OF DECEMBER 18, 2006
Recessed from regular meeting conducted on December 4, 2006

BE IT REMEMBERED that the regular meeting of the Board of Supervisors of Madison County, Mississippi was duly convened, held and conducted on December 18, 2006 in the County Law Library located on the second floor of the Madison County Circuit Courthouse in Canton, Mississippi, as follows, to-wit:

The President of the Board, Tim Johnson, presided and called the meeting to order. The following members were present that day:

Present:

Supervisor Douglas L. Jones
Supervisor Tim Johnson
Supervisor Andy Taggart
Supervisor Paul Griffin
Supervisor Karl M. Banks
Sheriff Toby Trowbridge
Chancery Clerk Arthur Johnston

Absent:

None

Also in attendance:

County Administrator Donnie Caughman
County Comptroller and Deputy Chancery Clerk Mark Houston
Zoning Administrator Brad Sellers
County Purchase Clerk Hardy Crunk
Board Secretary and Deputy Chancery Clerk Cynthia Parker
Board Attorney Edmund L. Brunini, Jr.
County Engineer Rudy Warnock
County Fire Coordinator Mack Pigg
County Road Manager Prentiss Guyton
Deputy Chancery Clerk and Assistant Comptroller Quandice Green
Emergency Management, E-911 and Homeland Security Director Butch Hammack
Veterans Service Officer, Dr. Tom Logue

The President announced that the members of the Board present constituted a quorum and declared the meeting duly convened. Supervisor Paul Griffin opened the meeting with a prayer and County Administrator Donnie Caughman led the members and the audience in the Pledge of Allegiance to the Flag of the United States of America.

In re: Public Hearing TIF - Canton West Improvement Project

The Chancery Clerk reported that pursuant to a resolution of the Board of Supervisors (the "Governing Body") of Madison County (the "County") calling for a public hearing to be held at 9:00 A.M. on Monday, December 18, 2006, with respect to a Tax Increment Financing Plan, Canton West Improvement Project, Madison County, Mississippi, December 2006 (the "TIF Plan"), he did cause a notice of the public hearing to be published in the *Madison County Herald*, a newspaper having a general circulation in the County on Thursday, December 7, 2006, as evidenced by proof of publication on file in the office of the Clerk. The President then called the meeting to order, and the public hearing was duly convened. At that time, all present were given an opportunity to make oral or written comments on the TIF Plan. At the conclusion of the public hearing, Supervisor Paul Griffin offered and moved the adoption of the following resolution:

President's Initials: _____

Date Signed: _____

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A RESOLUTION APPROVING THE ADOPTION AND IMPLEMENTATION OF THE "TAX INCREMENT FINANCING PLAN, WEST CANTON IMPROVEMENT PROJECT, MADISON COUNTY, MISSISSIPPI, DECEMBER 2006".

WHEREAS, under the power and authority granted by the Laws of the State of Mississippi and particularly under Chapter 45 of Title 21, Mississippi Code of 1972, as amended, the Governing Body, on Monday, December 4, 2006, did adopt a certain resolution entitled:

RESOLUTION OF THE BOARD OF SUPERVISORS OF MADISON COUNTY, MISSISSIPPI, DETERMINING THE NECESSITY FOR AND INVOKING THE AUTHORITY GRANTED TO COUNTIES BY THE LEGISLATURE WITH RESPECT TO TAX INCREMENT FINANCING AS SET FORTH IN CHAPTER 45 OF TITLE 21, MISSISSIPPI CODE OF 1972, AS AMENDED, DETERMINING THAT THE CANTON WEST IMPROVEMENT PROJECT IS A PROJECT ELIGIBLE FOR TAX INCREMENT FINANCING UNDER THE LAWS OF THE STATE, THAT A PUBLIC HEARING BE CONDUCTED IN CONNECTION WITH THE TAX INCREMENT FINANCING PLAN, AND FOR RELATED PURPOSES.

WHEREAS, as directed by the aforesaid resolution and as required by law, a notice of public hearing was published one (1) time in the *Madison County Herald*, a newspaper having a general circulation within the County, and was so published in said newspaper on Thursday, December 7, 2006, as evidenced by the publisher's proof of publication of the same heretofore presented to the Governing Body and filed with the Clerk;

WHEREAS, the notice of public hearing generally described the TIF Plan and further called for a public hearing to be held at the Madison County Circuit Court Building, 128 West North Street in Canton, Mississippi, at 9:00 A.M. on Monday, December 18, 2006, in order for the general public to state or present their views on the TIF Plan; and

WHEREAS, at 9:00 A.M. on Monday, December 18, 2006, the public hearing was held and all in attendance were given an opportunity to state or present their oral or written comments on the TIF Plan.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the County, as follows:

SECTION ONE: That all of the findings of fact made and set forth in the preamble to this resolution shall be and the same are hereby found, declared, and adjudicated to be true and correct.

SECTION TWO: That the Governing Body of the County is now fully authorized and empowered under the provisions of Chapter 45 of Title 21, Mississippi Code of 1972, as amended, to adopt and implement the TIF Plan attached hereto, and do hereby adopt and approve such plan as presented in order to assist in the development of the proposed project by participating jointly with the City of Canton (the "City") to issue Tax Increment Financing Bonds or Notes in one or more series in an amount not to exceed Ten Million Dollars (\$10,000,000) to finance the cost of various infrastructure improvements in connection with the TIF Plan.

SECTION THREE: That the Tax Increment Bonds or Notes of the County shall be issued pursuant to further proceedings of the Governing Body of the City and County.

Supervisor Douglas L. Jones seconded the motion to adopt the foregoing resolution and after the vote, the result was as follows:

President's Initials: _____

Date Signed: _____

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Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

The motion having received the affirmative vote of a majority of all of the members of the Governing Body present, the President declared the motion carried and the Resolution adopted on this the 18th day of December 2006.

SO ORDERED this the 18th day of December, 2006.

In re: Approval of Consent Agenda Items

WHEREAS, President Johnson did announce that he and County Administrator Donnie Caughman had conferred in advance of the meeting as to certain matters denominated “Consent Items” which bear Item numbers (2) through (18) on the Agenda and that the same appeared to be routine, non-controversial matters on which all Supervisors were likely to agree, and

WHEREAS, the Board President did explain that any Supervisor could, in advance of the call of the question, request that any item be removed from the Consent Agenda, and

WHEREAS, the following items were taken up as “Consent Items,” to-wit:

**2. Approval of Service Agreement with Ozborn Communications
Service to Move Radio Equipment in Sheriff’s Deputy Cars**

Ozborn Communication Service was and is hereby authorized to transfer radios, lights and all dated November 26, 2006 other law enforcement equipment from the patrol cars presently in use by the Madison County Sheriff’s Department to those vehicles soon-to-be received by said Department in accordance with prior actions of the Board and in accordance and at the prices reflected on that certain “Contract Quote for Equipment Removal and Installation,” a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes.

3. Authorization to Pay Burial of Unclaimed Body

Natchez Trace Funeral Home was and is hereby authorized and directed to transport the body of Virgil Jones, a 65 year old indigent, and provide an inexpensive burial box for the sum of \$300. The Road Department was and is authorized and directed to bury said body. The Chancery Clerk was and is hereby authorized to issue a pay warrant unto said funeral home in said amount.

4. Approval to Declare Printer, Asset No. 1178, as Junk Property

That certain HP LaserJet 4 Plus printer bearing Madison County asset # 1178 was and is hereby declared junk, serving no public purpose and ordered deleted from inventory in accordance with the recommendation of Circuit Clerk Lee Westbrook as set forth in her memorandum of December 2, 2006, a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes.

5. Approval of Personnel Appointment - Road Department

The appointment of L. C. Thompson as a light equipment operator at the rate of \$9.50 per hour was and is hereby acknowledged and approved as of December 1, 2006.

President’s Initials: _____
Date Signed: _____

6. Approve Revised Contract for Fire Protection Services - City of Canton

That certain Contract for Fire Protection Services between Madison County and the City of Canton was and is hereby approved and adopted, a true and correct copy of which is attached hereto as Exhibit A, spread hereupon and incorporated herein by reference.

7. Authorization to Expend Excess 911 Funds - Upgrading Radio System/Canton Police Department

The request of E-911 Director Butch Hammack to pay the sum of \$49,880.00 for the purchase of radios and to upgrade the city's repeater system was and is hereby approved in accordance with that certain correspondence from Mr. Hammack dated December 6, 2006 and its attachments, a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes. The Chancery Clerk was and is hereby directed to issue a pay warrant accordingly.

8. Authorize Attendance Travel and Expenses Pertaining to Mississippi Association of Supervisors Mid-Winter Conference, January 8-10, 2007, Jackson, MS

The payment of travel, lodging and food expenses of any Board member, the Chancery Clerk, the Board Attorney, the Road Manager, the County Engineer, the County Administrator and the Comptroller to attend the Mid-Winter Conference of the Mississippi Association of Supervisors in Jackson, Mississippi January 8 through 10, 2006 was and is hereby approved.

9. Authorization to Advertise for Transport Van/Security Equipment - Sheriff's Department

County Purchase Clerk Hardy Crunk was and is hereby authorized and directed to advertise for bids for the purchase of a new 2007 12-passenger van with security features as specified by the Madison County Sheriff for use in transporting inmates.

10. Acknowledge Clerk of the Board Financial Report

The Clerk of the Board Report denominated "Account Current Fiscal Year – General Ledger Budgeted Receipts," a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes, was and is hereby acknowledged and approved.

11. Approval of Petitions for Reduction of Assessment - Real Property 2006 Tax Year

The *en masse* petition for the reduction of assessment of real property taxes in the amount of \$333,654.00, which petition, together with its spreadsheet attachment is attached hereto as Exhibit B, spread hereupon, and incorporated herein by reference, was and is hereby approved.

12. Approval of Petitions for Increase of Assessment - Real Property 2006 Tax Year

As requested by Tax Assessor Gerald Barber, a public hearing was and is hereby set for January 22, 2007 on the matter of increasing real property assessments on certain individuals and businesses in the county as set forth in those certain Notices to Increase Assessment, true and correct copies of which are attached hereto as Collective Exhibit C, spread hereupon, and incorporated herein by reference.

13. Approval of Petition for Decreases of Assessment - Personal Property 2006 Tax Year

The *en masse* petition for the reduction of assessment of personal property taxes in the amount of \$373,850.00, which petition, together with its spreadsheet attachment is attached hereto as Exhibit D, spread hereupon, and incorporated herein by reference, was and is hereby approved.

President's Initials: _____

Date Signed: _____

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14. Approval of Petitions to Void Tax Sales - Real Property

The 2005 and 2006 tax sales of the following parcels were and are hereby declared void due to the fact that the respective 16th section leases on said parcels have expired and said parcels have reverted to the school district and therefore exempt from taxation.

15. Approval to Change Personal Property Value 2005 Tax Year

At the request of, and upon the recommendation of Tax Assessor Gerald Barber, the assessed inventory of Got Gear Motorsports for 2005 was and is hereby reduced from \$493,350.00 to the correct amount of \$229,808.00. The Tax Collector was and is directed to prepare and send a corrected tax bill accordingly.

16. Approval of Amended Homestead Exemption Applications - 2006 Tax Year

The corrections and/or amendments of homestead exemptions on property in Madison County, Mississippi listed on those certain materials submitted by Homestead Director Emily Anderson dated December 11, 2006 which may be found in the Miscellaneous Appendix to these minutes were and are hereby approved and the Chancery Clerk was and is directed to forward the same to the State Tax Commission in accordance with law.

17. Approval of Utility Permits

The following permits allowing use and occupancy for the construction or adjustment of a utility within certain roads or highway rights of way were and are hereby approved, and a copy thereof may be found in the Miscellaneous Appendix to these Minutes:

- (1) BellSouth - seeking to place 634 feet of composite cable along the south side of Stribling Road to serve Ashbrooke Subdivision phase B3-A
- (2) BellSouth - seeking to place cable along Catlett Road
- (3) BellSouth - seeking to place 45 feet of composite cable along the east side of Dewese Road to serve Ashbrooke Subdivision phase 2-A
- (4) BellSouth - seeking to place cable along Loring Road

18. Approve Advertising for Executive Director - Madison County Citizens Service Agency

The Madison County Human Resources Agency and County Administrator Donnie Caughman was and is hereby authorized and directed to advertise in the Clarion Ledger newspaper for the position of Executive Director of said agency.

Thereafter, Mr. Douglas L. Jones did offer and Mr. Paul Griffin did second a motion to approve, adopt, and authorize each of the above and foregoing matters, the same being numbered Items (2) through (18) herein above. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and each item was and is hereby approved, adopted and authorized.

SO ORDERED this the 18th day of December, 2006.

President's Initials: _____
Date Signed: _____

In re: Request to Amend Assessed Value - Parcel No. 072B-09D-038/00.00 for 2006 Taxes

Mr. Andy Taggart did offer and Mr. Douglas L. Jones did second a motion to amend the assessed value for Tri County Homes, LLC, parcel no. 072B-09D-038/00.00 due to the failure of the builders filing a builders affidavit for the construction of a new home located on Lot 19, St. Ives Subdivision, Part I and to approve revised 2006 assessment in accordance with values set forth in that certain memorandum dated December 14, 2006 from Chief Deputy Tax Assessor Kent Hawkins, a true and copy of each of which may be found in the Miscellaneous Appendix to these Minutes. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and the assessed value on parcel no. 072B-09D-038/00.00 was and is hereby reduced accordingly, and the Tax Collector was and is hereby instructed to issue a new tax bill for the 2006 taxes.

SO ORDERED this the 18th day of December, 2006.

In re: Acknowledge Receipt of County Financial Audit for Year End September 30, 2005

WHEREAS, Ms. Emily Lacey of Windham and Lacey, CPAs appeared before the Board and presented the County Financial Audit for Year End September 30, 2005, a true and correct copy of each of which may be found in the Miscellaneous Appendix to these Minutes, and

WHEREAS, Ms. Lacey reported there were no findings or reportable discrepancies with said audit,

Following discussion, Mr. Andy Taggart did offer and Mr. Douglas L. Jones did second a motion to acknowledge receipt of the County Financial Audit for Year End September 30, 2005. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and the County Financial Audit for Year End September 30, 2005 was and is hereby acknowledged.

SO ORDERED this the 18th day of December, 2006.

In re: Presentation of Bids on Road Department Equipment

WHEREAS, County Purchase Clerk Hardy Crunk appeared before the Board and presented the bids received for cash purchase with guaranteed buy-back and the lease purchase with guaranteed buy-back of one or more new motorgraders, bull dozers, and front end loaders, and

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WHEREAS, a true and correct copy of Mr. Crunk's memorandum dated December 13, 2006 listing each bid received including his findings of each may be found in the Miscellaneous Appendix to these Minutes, and

WHEREAS, Mr. Crunk did advise the Board that said bids should be taken under advisement,

Following discussion, Mr. Paul Griffin did offer and Mr. Andy Taggart did second a motion to take said bids under advisement. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and said bids on road department equipment was and is hereby taken under advisement.

SO ORDERED this the 18th day of December, 2006.

In re: Request to Relocate Existing Billboard by Lamar Advertising on Property Owned by Louis B. Gideon

WHEREAS, Zoning Administrator Brad Sellers appeared before the Board requesting permission to allow Lamar Outdoor Advertising Company authority to remove an existing billboard located on property owned by Mr. Louis B. "Bucky" Gideon on I-55 North approximately one-half mile south of Gluckstadt Road and re-install the same approximately 40 feet to a new location on same property belonging to Mr. Gideon,

Following discussion, Mr. Andy Taggart did offer and Mr. Douglas L. Jones did second a motion to authorize Lamar Outdoor Advertising Company authority to move the aforesaid billboard approximately 40 feet to a new location on same property. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Not Present and Not Voting
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and Lamar Outdoor Advertising Company was and is hereby so authorized.

SO ORDERED this the 18th day of December, 2006.

In re: Approval of Culvert Installations on Public Rights of Way

WHEREAS, County Road Manager Prentiss Guyton appeared before the Board and requested approval of certain work orders pertaining to the installation of culverts along public rights of way and not on private property at the following locations:

<u>Date</u>	<u>Work Order</u>	<u>Address</u>
11/20/2006	3712	Cox Ferry Road
11/21/2006	3714	Highway 43

President's Initials: _____

Date Signed: _____

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11/21/2006	3715	Twelve Oaks Road
11/27/2006	3719	Robinson Road
12/5/2006	3750	Miggins Road
12/6/2006	3757	Highway 17
12/7/2006	3759	Stump Bridge Road
12/8/2006	3770	Old Natchez Trace
12/11/2006	3776	Acorn Cove
12/11/2006	3781	Sharon Road
12/13/2006	3789	Highway 22
10/31/2006	3616	188 American Way

WHEREAS, the Board hereby finds that the installation of each such culvert is needed on the roads listed to protect, preserve, and maintain the roads and the county rights of way thereon, and

WHEREAS, the Board does desire to and does hereby approve the same at the locations listed above,

Following discussion, Mr. Karl M. Banks¹ did offer and Mr. Paul Griffin did second a motion to approve the installation of said culverts at the locations set forth above. The vote on the matter being as follows:

Supervisor Douglas L. Jones	No
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	No
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by a majority vote (3-2) of the Board and said culvert installation requests were and are hereby approved.

SO ORDERED this the 18th day of December, 2006.

In re: Approval of Claims Docket for December 18, 2006

WHEREAS, the Board reviewed the claims docket for December 18, 2006; and

WHEREAS, the Chancery Clerk did assure the Board of Supervisors that all claims had been properly documented and where necessary, purchase orders were obtained in advance as required by law; and

WHEREAS, the following is a summary of all claims and funds from which said claims are to be paid:

Fund	Claim Nos.	No. of Claims	Amount
001	1159 to 1228, 1230 to 1263	104	308,307.20
012	48 to 56	9	6,287.69
051	13 to 13	1	6,238.08
097	59, 61 to 68	10	11,797.19
105	11 to 14	4	151,273.03
113	6 to 6	1	96.00
114	5 to 5	1	5,000.00

¹Mr. Banks arrived prior to the commencement of discussion on this matter.

President's Initials: _____

Date Signed: _____

115	13 to 16	4	3,424.16
116	11 to 13	3	236.45
120	13 to 16	4	500.13
121	15 to 17	3	217.09
150	180 to 212	33	57,449.91
160	54 to 67	14	36,859.66
190	45 to 55	11	9,843.94
226	4 to 4	1	2,000.00
302	16 to 17	2	489,597.39
401	8 to 11	4	16,508.22
TOTAL ALL FUNDS		209	1,105,636.14

Following discussion, Mr. Douglas L. Jones did offer and Mr. Andy Taggart did second a motion to approve said claims docket with the exception of the following held or rejected claims:

HELD CLAIMS

Transaction No.	Fund No.	Claim No.	Claimant	Amount
202987	001	1263	Copeland, Cook, Taylor	\$3,292.16
202909	150	196	Warnock & Assoc.	\$1,633.50
202899	001	1229	FM Transportation	\$1,700.00

REJECTED CLAIM

Transaction No.	Fund No.	Claim No.	Claimant	Amount
202777	097	60	Baron Services, Inc.	\$2,400.00

Said motion directed that invoice numbers should be attached to each claim on the claims docket and further directed the Chancery Clerk to publish the Summary of Claims as required by law and to authorize the Board President to sign and approve the Claims Docket, a copy of which may be found in the Miscellaneous Appendix to these Minutes together with a separate Resolution approving payment of said claims, which Resolution is attached hereto as Exhibit E spread hereupon, and incorporated herein by reference. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said Claims Docket was and is hereby approved with the exception of the above noted held and rejected claims, and the Chancery Clerk was and is instructed to issue pay warrants accordingly.

SO ORDERED this the 18th day of December, 2006.

Thereafter, Mr. Karl M. Banks did offer and Mr. Paul Griffin did second a motion to approve the held claim of Warnock & Associates in the amount of \$1,633.50 and authorize and direct the Chancery Clerk to issue pay warrant accordingly. The vote on the matter being as follows:

Supervisor Douglas L. Jones	No
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	No
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

President's Initials: _____

Date Signed: _____

the matter carried by a majority (3-2) vote of the Board and said claim was and is hereby approved, and the Chancery Clerk was and is instructed to issue pay warrant accordingly.

SO ORDERED this the 18th day of December, 2006.

Thereafter, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion to approve the held claim of Copeland, Cook, Taylor and Bush in the amount of \$3,292.16 and authorize and direct the Chancery Clerk to issue pay warrant accordingly. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Not Present and Not Voting ²
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by a majority (4-0-1) vote of the Board and said claim was and is hereby approved, and the Chancery Clerk was and is instructed to issue pay warrant accordingly.

SO ORDERED this the 18th day of December, 2006.

In re: Request to Void Tax Sales for 2001, 2002, and 2003 and to Void Tax Deed 2001 Tax Sale Parcel No. 072A-01A-001/02.00 On Intercel of Memphis/Bear Creek Water Association

WHEREAS, Chancery Clerk Arthur Johnston appeared before the Board requesting permission to void tax sales for the sale years 2001, 2002, and 2003 and to void tax deed issued for 2001 on tax sale parcel no. 072A-01A-001/02.00 pertaining to a cell tower lease of certain property owned by Bear Creek Water Association by Intercel of Memphis, subsequently known as T-Mobile, and

WHEREAS, Mr. Johnston presented that certain memorandum dated December 18, 2006, a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes, said memorandum outlining the Board's actions of August 14, 2006 voiding certain other years' tax sales pertaining to said lease, and

WHEREAS, Mr. Johnston did inform the Board that he had received a check from T-Mobile in the amount of \$12,153.39 representing amounts due for delinquent taxes for the years in question, such funds to be deposited into the County General fund,

Following discussion, Mr. Andy Taggart did offer and Mr. Douglas L. Jones did second a motion to declare the 2001, 2002, and 2003 tax sales void as to the tax parcel no. 072A-01A-001/02.00 and to that certain tax deed found at Deed Book 542, Page 509 of the land records in the Chancery Clerk's office. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

²Mr. Jones recused himself prior to the call of the question of this matter, participated in no discussion or deliberation thereof, and departed the meeting room, returning only after the vote was announced.

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the matter carried unanimously and said tax sales were and are hereby declared void and the Chancery Clerk was and is hereby authorized and directed to issue a refund to the tax purchaser in accordance with, and to the extent allowed by, law.

SO ORDERED this the 18th day of December, 2006.

***In re: Request to Void Tax Sale 2006 on Parcel Nos.
072I-29D-085/00.00 and 072D-17D-001/01.48,
Homestead Exemption Chargebacks***

WHEREAS, Chancery Clerk Arthur Johnston appeared before the Board and requested the Board declare the 2006 tax sales of parcel nos. 072I-29D-085/00.00 and 072D-17D-001/01/48 void, reporting that said sales represented homestead exemption chargebacks wherein, in accordance with the Attorney General's Opinion to Ken Harmon, Esq. dated September 29, 2006, subsequent purchasers for value without notice of the recording of the chargeback notice purchased the property prior to the recording of said notice, and

WHEREAS, Mr. Johnston did further advise that, pursuant to said Opinion and Miss. Code Ann. § 27-33-37(I) no lien may attach against such subsequent purchasers, although the sale and the lien is valid as a personal liability of the original assessed owner,

Following discussion, Mr. Paul Griffin did offer and Mr. Douglas L. Jones did second a motion to declare the 2006 tax sales of parcel nos. 072I-29D-085/00.00 and 072D-17D-001/01/48 representing homestead exemption chargebacks void and to direct the Tax Collector to issue a refund to the tax purchaser and in accordance with and to the extent allowed by law. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said the 2006 tax sales of said homestead exemption chargebacks were and are hereby declared void and the Tax Collector was and is so instructed.

SO ORDERED this the 18th day of December, 2006.

***In re: Payments in Lieu of Tax Obligation of Nissan
North America, Inc. and Related Entities***

**ORDER PROVIDING FOR THE PAYMENT AND DISTRIBUTION OF
PAYMENT IN LIEU OF TAXES TO BE RECEIVED
FROM NISSAN NORTH AMERICA, INC. AND FOR RELATED PURPOSES**

WHEREAS, on November 8, 2000 Madison County, together with the State of Mississippi, the City of Canton, Mississippi, and numerous other governmental bodies entered into a certain Memorandum of Understanding ("MOU") with Nissan North America, Inc., commonly known as the "Delta I" MOU, a true and correct copy of which may be found in the Miscellaneous Appendix to the Minutes of this Board of January 31, 2005, and

WHEREAS, heretofore Madison County entered into an "Agreement to Make Payments in Lieu of Ad Valorem Taxes" (hereinafter, "PILOT Agreement") dated April 23, 2003, said PILOT Agreement having been approved by the Madison County Board of Supervisors on March

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21, 2003, a true and correct copy of which may be found in the Miscellaneous Appendix to the Minutes of this Board of January 31, 2005, and

WHEREAS, the Board finds it necessary, pursuant to Miss. Code Ann. § 27-31-104, to (1) establish the amount due from Nissan North America, Inc. in satisfaction of its PILOT obligation for 2006, and (2) provide for the payment, distribution, and apportionment of such sums as shall be remitted from Nissan North America, Inc. and related entities in satisfaction thereof,

WHEREFORE, PREMISES CONSIDERED, and pursuant to the provisions of Miss. Code Ann. § 27-31-104, and upon the advice of counsel, the Board of Supervisors of Madison County, Mississippi does find and order as follows:

1. That, based on statutory authority set forth in Miss. Code Ann. § 27-31-104, Nissan North America, Inc. has been granted a ten-year exemption from ad valorem taxation pursuant to Section 1.3(d)(I) of the "Delta I" MOU.
2. That, in exchange for said exemption, Nissan North America, Inc. is obligated to make annual payments in lieu of taxes to Madison County, and that such payments in lieu of taxes are fee payments, not ad valorem taxes or taxes of any other nature.
3. That the Madison County Board of Supervisors has the authority, pursuant to Miss. Code Ann. § 27-31-104, to determine the amount of the payment in lieu of taxes owed by Nissan North America, Inc. and to apportion said amount between Madison County and the Canton Public School District as directed in said code section and pursuant to the "Delta I" MOU and the PILOT Agreement.
4. That the Tax Assessor of Madison County has prepared and submitted to the Madison County Board of Supervisors a calculation of the amount owed by Nissan North America, Inc. as its payment in lieu of taxes for 2006, which calculation is attached hereto as Collective Exhibit A (and as Exhibit F to these Minutes), spread hereupon and incorporated herein by reference and which is summarized as follows, to-wit:

Payment due based upon Nissan North America, Inc.'s real property values	\$999,554.31
Payment due based upon Nissan North America, Inc.'s personal property values	2,326,478.64
Payment due based upon Calsonic's real property values	6,452.03
Payment due based upon Lextron/Visteon's real property values	17,341.83
Total amount due	<u>\$3,349,826.81</u>

5. That the Board hereby adopts said calculation and, in accordance therewith, the amount to be paid by Nissan North America, Inc. pursuant to said code section and Section 3, paragraphs (a) and (b) of the PILOT Agreement is \$3,349,826.81, and shall be made payable to "Madison County, Mississippi."
6. That Nissan North America, Inc. shall deliver the aforesaid sum to the Madison County Board of Supervisors, 146 West Center Street, P.O. Box 608, Canton, Mississippi 39046, Attention Mr. Arthur Johnston, Chancery Clerk and County Treasurer.
7. That of said \$3,349,826.81, **\$1,614,415.14** is to be apportioned unto the Canton Public School District and **\$1,708,411.57** is to be apportioned unto the General Fund of Madison County to be applied to the appropriate bond fund, all applicable tax levies other than School District levies notwithstanding.

President's Initials: _____
Date Signed: _____

8. That the apportionment set forth in paragraph 7 is computed as follows:

Canton Public School mills	=	31.05	(31.05 ÷ 63.35 = .490)
General County mills	=	<u>32.30</u>	(32.30 ÷ 63.35 = .510)
Total Tax Levy for Project	=	63.35	
Total due Canton Public	=	\$3,349,826.81 x .490=	<u>\$1,614,415.14</u>
Total due General County	=	\$3,349,826.81 x .510=	<u>\$1,708,411.67</u>
Total due from Nissan	=		<u>\$3,349,826.81</u>

9. That certain real property described by parcel numbers 092G-35-001/04.00 and 092G-35-001/05.00 which are assessed separately to Calsonic and Lextron/Visteon were originally and remain included within the scope of the exemption granted unto Nissan North America, Inc. and are likewise subject to the PILOT Agreement.
10. That in exchange for said exemption, Nissan North America, Inc., on behalf of Calsonic and Lextron/Visteon, is obligated to make payments in lieu of tax as to said parcels in the following amounts respectively: \$6,452.03 as to the Calsonic parcel and \$17,341.83 as to the Lextron/Visteon parcel, which payments are included within the total payment due from Nissan North America, Inc. as set forth in paragraphs 4, 5, 7 and 8, above.
11. That, therefore, upon receipt of said funds from Nissan North America, Inc., the County Treasurer shall pay unto the Canton Public School District the sum of **\$1,614,415.14** and shall pay unto the General Fund of Madison County, to be directed to the appropriate bond fund, the sum of **\$1,708,411.57**.

Following discussion, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion to approve, adopt and enter the foregoing Order. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present and the above and foregoing Order was and is hereby approved, adopted and entered.

SO ORDERED this the 18th day of December, 2006.

In re: Approval of 16th Section Lease

WHEREAS, the Madison County School Board has approved the following 16th Section lease and forwarded it to the Board for review and approval, a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes:

Lessees: Katherine D. Adcock
 Description: Lot 53, Livingston Subdivision, Part I
 Lease Term: 40 years

<u>Year</u>	<u>Annual Rent</u>
_____ 1 - 5	\$ 1,000.00
_____ 6 - 10	\$ 1,100.00

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11 - 15	\$ 1,200.00
16 - 20	\$ 1,300.00
21 - 25	\$ 1,400.00
26 - 30	\$ 1,500.00
31 - 35	\$ 1,600.00
36 - 40	\$ 1,700.00

Following discussion, Mr. Karl M. Banks did offer and Mr. Paul Griffin did second a motion to approve the 16th Section Lease as set forth above and as submitted by the Madison County School Board. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	No
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by a majority vote (4-1) of the Board and said lease was and is hereby approved.

SO ORDERED this the 18th day of December, 2006.

***In re: Consideration of Constructing New
Community Center - Kearney Park***

Following discussion, Mr. Karl M. Banks did offer and Mr. Paul Griffin did second a motion to authorize the testing of asbestos in the building presently known as the community center at Kearney Park. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the testing for asbestos was and is hereby approved.

SO ORDERED this the 18th day of December, 2006.

***In re: Application for Qualified Resort Status with
Respect to Certain Property of the Reunion Golf & Country Club
Under the Regulations of the Mississippi State Tax Commission***

WHEREAS, on December 18, 2006, a representative of Reunion Golf & Country Club, did appear before the Board and presented the following resolution for its consideration:

RESOLUTION

WHEREAS, Madison County recognizes that well-planned, large scale residential housing developments are highly beneficial to both the county and its residents, especially when such developments include substantial investments in a variety of athletic and recreational facilities; and

WHEREAS, Reunion Golf & Country Club is part of a residential development which is slated to include as many as 2,200 residential units as well as golf, tennis, equestrian and other

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athletic recreational facilities and amenities; and

WHEREAS, at present 185 residential units in the Reunion development have been completed and approximately another 95 are presently under construction; and

WHEREAS, by operation of law (under Miss. Code Ann. §67-1-5(o)) and without any action on the part of the Madison County Board of Supervisors or the Mississippi State Tax Commission, Reunion Golf & Country Club shall be classified as a “qualified resort” upon the completion of its 400th residential unit, which could occur as soon as 2008 based on current trends; and

WHEREAS, as required by the Mississippi State Tax Commission, the proposal by Reunion Golf & Country Club to designate a specified area within the development as a “qualified resort area” has been endorsed by Madison area civic clubs and is not opposed by county law enforcement officials;

WHEREAS, in recognition of the substantial and continuing investment being made in connection with the development of the Reunion Golf & Country Club and to better enable such facilities to attract visitors, vacationers and other guests to Madison County for athletic and recreational events, it is appropriate that the Reunion Golf & Country Club development be designated as a “qualified resort area” prior to completion of its 400th residential unit; and

WHEREAS, the Reunion Golf & Country Club has agreed that it will independently request, and otherwise fully support, the setting of legal hours for the proposed qualified resort area so as to be identical with those of the City of Madison, Mississippi.

NOW, THEREFORE, BE IT RESOLVED, that, the Madison County Board of Supervisors does hereby approve the designation of the real property described in Exhibit A (the “Subject Property”) hereto (and Exhibit G to these Minutes) as a “qualified resort area” within the meaning of Miss. Code Ann. §67-1-5(o) and, by these presents, it does hereby authorize and direct the President of this body to submit an application containing a certified copy of this resolution (together with all exhibits hereto) and the other required documents (in the form provided to the Madison County Board of Supervisors or its counsel by Reunion Golf & Country Club) to the Mississippi State Tax Commission for the Subject Property of Reunion Golf & Country Club be so designated.

IT IS FURTHER RESOLVED, THAT, the Madison County Board of Supervisors shall, by and through its counsel, petition the Mississippi State Tax Commission to require that the legal hours of service applicable to the proposed qualified resort area be set so as to be identical to those imposed by the City of Madison, Mississippi and to inform the State Tax Commission that the County’s application for the Subject Property to be designated as a qualified resort area is expressly conditioned upon the legal hours of service for the resort area conforming to those of the City of Madison, Mississippi.

Following discussion, Supervisor Andy Taggart did move and Supervisor Karl M. Banks did second a motion to adopt and approve the above and foregoing Resolution. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried and said Resolution was and is hereby adopted.

SO ORDERED this the 18th day of December, 2006.

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***In re: Request for Variance - Rosedowne Block "R"
@ Reunion***

WHEREAS, Mr. Keith Kent of Reunion, Inc. appeared before the Board and requested the Board approve variances at Rosedowne Block "R" @ Reunion as per that certain memorandum from Dungan Engineering, PA dated December 13, 2006, a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes, and

WHEREAS, County Engineer Rudy Warnock did inform the Board that said request met with his approval,

Following discussion, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion to approve the request for variance at Rosedowne Block "R" @ Reunion in accordance with the request as outlined in said memorandum. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said request for variance was and is hereby approved.

SO ORDERED this the 18th day of December, 2006.

In re: Consideration of a Proposed Subdivision Regulation

WHEREAS, County Engineer Rudy Warnock and Board Attorney Edmund L. Brunini, Jr. appeared before the Board and presented a certain proposed subdivision regulation for the Board's consideration allowing the approval of and filing of a subdivision plat prior to the completion of necessary infrastructure under certain limited conditions, a true and correct copy of which proposed regulation may be found in the Miscellaneous Appendix to these Minutes,

Following discussion, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion to approve said regulation as presented. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said regulation was and is hereby approved.

SO ORDERED this the 18th day of December, 2006.

***In re: Approval of Final Plat
Carlyle Block "L" @ Reunion***

WHEREAS, County Engineer Rudy Warnock appeared before the Board and presented the final plat for Carlyle Block "L" @ Reunion and requested the Board to approve same, indicating and representing that the same met with all appropriate and applicable county requirements, and

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WHEREAS, Mr. Warnock did also present a Letter of Credit and advised the Board that the streets listed on said plat are to be accepted as public roads, and added to the County Road Register to the extent such streets are depicted on said plat, to-wit:

Carlyle Drive
Honours Drive

Following discussion of this matter, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion **(1)** approve said final plat, (a) contingent upon the Board Attorney and County Engineers satisfaction, (b) subject to the requirement that approval of the Madison County Board of Supervisors would be required on any changes to said plat and/or the accompanying covenants until such time as a majority of votes necessary to change the covenants are controlled by residents of the subdivision, and (c) subject to zoning ordinances that the Board finds will be applicable upon adoption thereof in the future; and **(2)** accept the above listed roads as public roads, and **(3)** direct the Clerk to accept and retain the aforesaid letter of credit. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the final plat of Carlyle Block "L" @ Reunion was and is hereby approved with the aforesaid provisos and said roads were and are hereby accepted as public streets.

SO ORDERED this the 18th day of December, 2006.

***In re: Approval of Final Plat
Rosedowne Block "R" @ Reunion***

WHEREAS, County Engineer Rudy Warnock appeared before the Board and presented the final plat for Rosedowne Block "R" @ Reunion and requested the Board to approve same, indicating and representing that the same met with all appropriate and applicable county requirements, and

WHEREAS, Mr. Warnock did also present a Letter of Credit and advised the Board that the streets listed on said plat are to be accepted as public roads, and added to the County Road Register to the extent such streets are depicted on said plat, to-wit:

Rosedowne Bend
Lake Village Drive
Rosedowne Drive

Following discussion of this matter, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion **(1)** approve said final plat, (a) contingent upon the Board Attorney and County Engineers satisfaction, (b) subject to the requirement that approval of the Madison County Board of Supervisors would be required on any changes to said plat and/or the accompanying covenants until such time as a majority of votes necessary to change the covenants are controlled by residents of the subdivision, and (c) subject to zoning ordinances that the Board finds will be applicable upon adoption thereof in the future; and **(2)** accept the above listed roads as public roads, and **(3)** direct the Clerk to accept and retain the aforesaid letter of credit. The vote on the matter being as follows:

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Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the final plat of Rosedowne Block "R" @ Reunion was and is hereby approved with the aforesaid provisos and said roads were and are hereby accepted as public streets.

SO ORDERED this the 18th day of December, 2006.

***In re: Approval of Final Plat
Lake Village Drive @ Reunion -
Glenwood to Rosedowne Right of Way***

WHEREAS, County Engineer Rudy Warnock appeared before the Board and presented the final plat for Lake Village Drive @ Reunion - Glenwood to Rosedowne Right of Way and requested the Board to approve same, indicating and representing that the same met with all appropriate and applicable county requirements, and

WHEREAS, Mr. Warnock did also present a Letter of Credit and advised the Board that the streets listed on said plat are to be accepted as public roads, and added to the County Road Register to the extent such streets are depicted on said plat, to-wit:

Lake Village Drive

Following discussion of this matter, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion **(1)** approve said final plat, (a) contingent upon the Board Attorney and County Engineers satisfaction, (b) subject to the requirement that approval of the Madison County Board of Supervisors would be required on any changes to said plat and/or the accompanying covenants until such time as a majority of votes necessary to change the covenants are controlled by residents of the subdivision, and (c) subject to zoning ordinances that the Board finds will be applicable upon adoption thereof in the future; and **(2)** accept the above listed roads as public roads, and **(3)** direct the Clerk to accept and retain the aforesaid letter of credit. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and the final plat of Lake Village Drive @ Reunion - Glenwood to Rosedowne Right of Way was and is hereby approved with the aforesaid provisos and said roads were and are hereby accepted as public streets.

SO ORDERED this the 18th day of December, 2006.

***In re: Approval of Change Order No. 2
Gluckstadt Road Widening and Improvements***

WHEREAS, County Engineer Rudy Warnock appeared before the Board and presented Change Order No. 2 pertaining to the Gluckstadt Road Widening and Improvements submitted by Superior Asphalt, Inc. to design change of Gluckstadt Road due to strength of existing

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pavement structure,

Following discussion, Mr. Paul Griffin did offer and Mr. Douglas L. Jones did second a motion to approve said Change Order No. 2, a true and correct copy of which is attached hereto as Exhibit H, spread hereupon and incorporated herein by reference and authorize the payment of the sums set forth therein. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said Change Order No. 2 was and is hereby approved and the Chancery Clerk was and is authorized to issue a pay warrant accordingly.

SO ORDERED this the 18th day of December, 2006.

In re: Reunion Boulevard Phase 3 Project

WHEREAS, Mr. Warnock advised the Board to consider dividing said project into two (2) sub-phases, that is a Phase 3A and Phase 3B with Phase 3A constituting that portion of said project which would involve constructing a road and making improvements to existing roadways from Green Oak Lane to the intersection of Parkway East and with Phase 3B constituting that portion of said project from Parkway East to Interstate 55, and

WHEREAS, Mr. Warnock clarified for the Board that his recommendation would be to bid the project as a whole, that is as one project, just to be completed in the order of the sub-phases discussed,

Following discussion, Mr. Douglas L. Jones did offer and Mr. Karl M. Banks did second a motion to bid the reunion Boulevard Phase 3 project as a whole, but to divide the work to be performed thereunder into to sub-phases, a Phase 3A to constitute the construction of Reunion Boulevard and making improvements to the existing roadway from Green Oak Lane to the intersection of Parkway East and a Phase 3B to constitute the construction of Reunion Boulevard from Parkway East to Interstate 55. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said project was and is so divided.

SO ORDERED this the 18th day of December, 2006.

In re: Consideration of Proposed Comprehensive Subdivision Regulations for Madison County

WHEREAS, County Zoning Administrator Brad Sellers did appear before the Board and requested that the Board set January 22, 2007 as the date to conduct a public hearing on the adoption of proposed Comprehensive Subdivision Regulations for Madison County, a true and correct copy of which may be found in the Miscellaneous Appendix to these Minutes,

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Following discussion, Mr. Karl M. Banks did offer and Mr. Paul Griffin did second a motion to set a public hearing for the consideration thereof for January 22, 2007 and to direct Mr. Sellers to issue the appropriate notice for publication. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said public hearing was and is hereby set and Mr. Sellers was and is authorized accordingly.

SO ORDERED this the 18th day of December, 2006.

In re: Consideration of Contract Between Madison County and Warnock & Associates for Engineering Services Pertaining to the Deerfield Drainage Project

WHEREAS, County Engineer Rudy Warnock did appear before the Board and presented a proposed contract between his firm and the county pertaining to the performance of engineering services for the Deerfield Drainage Project recently authorized and approved by the Board,

Following discussion, Mr. Douglas L. Jones did offer and Mr. Karl M. Banks did second a motion to approve said contract subject to review by and approval of the Board Attorney. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said contract was and is hereby approved, and the Board President was and is authorized to execute the same upon approval by the Board Attorney.

SO ORDERED this the 18th day of December, 2006.

In re: Approval of Construction Contract for Park Place Boulevard, Accept Certain Donated Rights of Way and Authorization for County Engineer to Issue Limited Notice to Proceed

Following discussion, and upon the recommendation of the board Attorney and the County Engineer, Mr. Karl M. Banks did offer and Mr. Paul Griffin did second a motion to (1) approve a construction contract with Southern Rock, LLC previously presented this Board in its meeting of November 6, 2006 and as revised by the Board Attorney. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

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the matter carried unanimously and said contract was and is hereby approved.

SO ORDERED this the 18th day of December, 2006.

Thereafter, and following additional discussion, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion to accept certain rights of way donated by various landowners in and around said project and authorize and direct the County Engineer to issue a limited notice to proceed to the contractor as to work on those rights of way only. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said rights of way were and are hereby accepted and the County Engineer was and is so authorized and instructed.

SO ORDERED this the 18th day of December, 2006.

In re: Consideration of Agreement for Legal Services with the Firm of Danks, Miller, Hamer and Cory

WHEREAS, County Administrator Donnie Caughman did appear before the Board and presented certain correspondence together with a proposed letter agreement for legal services between Madison County and the law firm of Danks, Miller, Hamer and Cory, and

WHEREAS, Board Attorney Edmund L. Brunini, Jr. did report that he had prepared the same so as to allow Eric Hamer, Esq. to perform legal services with respect to the acquisition of right of way for road enlargement and enhancement of Gluckstadt Road, and

WHEREAS, a true and correct copy of said agreement is attached hereto as Exhibit I, spread hereupon and incorporated herein by reference,

Following discussion, Mr. Paul Griffin did offer and Mr. Karl M. Banks did second a motion to approve said agreement and authorize and direct Mr. Hamer to carry out the services set forth therein. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said agreement was and is hereby approved and Mr. Hamer was and is authorized accordingly.

SO ORDERED this the 18th day of December, 2006.

In re: Acknowledge Receipt of Funds for Feeding Housing Prisoners

WHEREAS, Sheriff Toby Trowbridge appeared before the Board and presented checks for feeding and housing of prisoners as follows:

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<u>Entity</u>	<u>Amount</u>
City of Flora	\$ 2,432.10
City of Canton	\$ 4,844.85
City of Canton	\$ 4,371.13
City of Madison	\$ 1,394.05
Valley Foods	\$ 2,869.18

AND WHEREAS, Sheriff Trowbridge also submitted (1) a check in the amount of \$9,000.00 from the City of Richland for the purchase of drug dog, (2) a donation in the amount of \$100.00 to be deposited in the Drug Seizure Fund and (3) presented an invoice in the amount of \$18,080.00 and requested the Board President execute the same which represents fees incurred by the federal government during the prior month for feeding and housing prisoners,

Following discussion, Mr. Douglas L. Jones did offer and Mr. Karl M. Banks did second a motion to acknowledge receipt of said checks and authorize and direct the Board President to execute the aforesaid invoice. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said checks were and are hereby acknowledged received and the Board President so authorized.

SO ORDERED this the 18th day of December, 2006.

Thereafter, Mr. Douglas L. Jones did offer and Mr. Karl M. Banks did second a motion to approve that certain contract with the U. S. Marshal Service for housing prisoners at a cost of \$40.00 per day and \$18.43 per hour for transporting and mileage, a true and correct copy of which is attached hereto as Exhibit J, spread hereupon and incorporated herein by reference . The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said contract was and is hereby approved.

SO ORDERED this the 18th day of December, 2006.

In re: Approval Contract and Memorandum of Understanding with Metro One, LLC

WHEREAS, Sheriff Toby Trowbridge appeared before the Board and requested the Board approve a contract and Memorandum of Understanding with Metro One, LLC to patrol the County via helicopter,

Following discussion, Mr. Paul Griffin did offer and Mr. Douglas L. Jones did second a motion to (1) approve a Memorandum of Understanding between the county and Metro One, LLC to provide such services, (2) approve a contract with said firm to provide such services upon the execution of said MOU at the rate of \$25,000.00 per year, (3) amend the current year budget of

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the Madison County Sheriff's Department so as to increase fund number 001-200-581 by \$25,000.00a, (4) authorize and direct Board Attorney Edmund L. Brunini, Jr. to review and assist in the preparation of the aforesaid contract and Memorandum of Understanding, (5) authorize and direct the Board President to execute both the MOU and the contract contingent upon the approval of the Board Attorney, and (6) waive any conflict of interest which the firm of Butler Snow O'Mara Stevens and Cannada, PLLC may have with regard to its representation of said firm in connection with this matter and its representation of the county in various other matters.

The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and said MOU and contract were and are hereby approved, the Sheriff's Department budget was and is hereby amended, the Board Attorney so directed, the Board President so authorized, and any conflict which the aforesaid firm may have in connection with these matter was and is hereby waived.

SO ORDERED this the 18th day of December, 2006.

In re: Entering into "Closed Session" to Determine Whether or not the Board Should Declare an Executive Session

WHEREAS, the Board of Supervisors after beginning the meeting in open session, determined that it was necessary to enter into closed session for a brief discussion to ascertain whether an Executive Session was needed as to the acquisition of real property,

Following discussion and pursuant to the terms of Miss. Code Ann. § 25-41-7, as amended, Mr. Mr. Douglas L. Jones did offer and Mr. Andy Taggart did second a motion to make a closed determination upon the issue of whether or not to declare an Executive Session for the purpose of discussing the acquisition of certain real property on behalf of the Madison County Wastewater Authority, with the following persons deemed necessary for Board discussions, deliberations, and recording of such Executive Session, to wit: members of the Board, Chancery Clerk Arthur Johnston, Board Secretary and Deputy Chancery Clerk Cynthia Parker, Board Attorney Edmund L. Brunini, Jr., County Administrator Donnie Caughman, County Comptroller and Deputy Chancery Clerk Mark Houston, and Sheriff Toby Trowbridge. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously, and the Board took up the matter of entering into Executive Session.

SO ORDERED this the 18th day of December, 2006.

In re: Entering into Executive Session

WHEREAS, a discussion of the nature of the matters requiring Executive Session was

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had and Board Attorney Edmund L. Brunini, Jr. and John Brunini, Esq. informed the Board that the county had been requested to exercise its powers of eminent domain on behalf of the Madison County Wastewater Authority in order that said agency might acquire necessary and critical rights of way in order to install service lines, and

Following discussion, Mr. Karl M. Banks did offer and Mr. Andy Taggart did second a motion to enter into Executive Session to discuss the acquisition of certain real estate to be used by the Madison County Wastewater Authority in order to install service lines. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously and President Johnson declared the Board of Supervisors to be in Executive Session for the consideration of such matters and the Chancery Clerk announced to the public the purpose for the Executive Session.

SO ORDERED this the 18th day of December, 2006.

During Executive Session and following discussion, Mr. Karl M. Banks did offer and Mr. Andy Taggart did second a motion to authorize and direct Board Attorney Edmund L. Brunini, Jr. And members of his law firm to take all actions necessary, including the filing of the appropriate eminent domain lawsuits, to acquire, on behalf of the Madison County Wastewater Authority, (1) a certain easement and/or right of way approximately 200 feet in length owned by the Jordan Land Company along the route of the Green Oak Force Main project, and (2) a certain easement and/or right of way approximately 2500 feet in length along Green Oak Road and an additional easement and/or right of way approximately 200 feet in length along Gross Road owned by Wirt Yerger and the Yerger Family Limited Partnership, with all such actions being contingent upon the failure of negotiations with said landowners and upon the execution of a Memorandum of Understanding with the Wastewater Authority to be prepared by the Board Attorney. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried unanimously.

SO ORDERED this the 18th day of December, 2006.

Thereafter, Mr. Douglas L. Jones did offer and Mr. Karl M. Banks did second a motion to adjourn the Executive Session and direct the Chancery Clerk to announce to the public the action taken therein. The vote on the matter being as follows:

Supervisor Douglas L. Jones	Aye
Supervisor Tim Johnson	Aye
Supervisor Andy Taggart	Aye
Supervisor Karl M. Banks	Aye
Supervisor Paul Griffin	Aye

the matter carried by the unanimous vote of those present, the Executive Session declared adjourned, and the Chancery Clerk did announce to the public the action taken therein.

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SO ORDERED this the 18th day of December, 2006.

THERE BEING NO FURTHER BUSINESS to come before the Board of Supervisors of Madison County, Mississippi, upon motion duly made by Supervisor Douglas L. Jones and seconded by Supervisor Andy Taggart and approved by the unanimous vote of the Board members present, the December 2006 term of the Board of Supervisors was adjourned.

Tim Johnson, President
Madison County Board of Supervisors

Date signed: _____

ATTEST:

Arthur Johnston, Chancery Clerk

President's Initials: _____

Date Signed: _____

For Searching Reference Only: Page 25 of 25 (12/18/06)

CONTRACT FOR FIRE PROTECTION SERVICES

This Contract is entered into by and between the Madison County Board of Supervisors, for and on behalf of Madison County, Mississippi (hereinafter referred to as the "County"), and the Mayor and Board of Aldermen of the City of Canton, Mississippi, by and on behalf of the City of Canton, Mississippi (hereinafter referred to as the "City"), for the express purpose of providing fire protection services, and other emergency services as may be a necessary and integral part of fire protection services, to Madison County in the areas and under the circumstances herein below described:

I. AUTHORITY

This Contract is entered into pursuant to the authority of 83-1-39, 19-5-175, and 19-5-233 of the Mississippi Code. The City is designated as the Fire Protection Services Provider for all of the area served by and assigned to the City.

II. TERM

The term of this Contract shall be for one year, from October 1, 2006, to September 30, 2007.

III. TERMINATION

Any party may terminate this Contract by giving written notice to all other parties upon thirty (30) days notice, subject to reimbursement by the City to the County of Funds paid to date, prorated by that portion of the term of the Contract that has expired prior to termination.

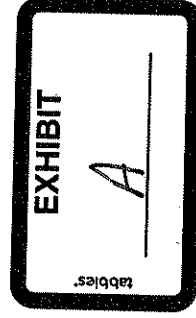
IV. SERVICE AREA

The City shall provide fire protection services, and other emergency services as may be a necessary and integral part of the fire protection service, in the geographical area described in Exhibit "A" attached hereto and made a part hereof, but said designation of service area shall not inhibit or prevent the City from answering mutual assistance calls from other fire departments or entities under mutual assistance agreements in other areas of Madison County or adjoining Counties.

V. COUNTY RESPONSIBILITIES

A. EQUIPMENT, BUILDINGS, AND INVENTORY

The County may make available to the City during the life of this Contract and any extension hereof various items of fire-fighting equipment and other appropriate emergency equipment reasonably related to fire protection services, all of which shall be titled to Madison County and documented on the Property Inventory of the County. Any other emergency



2

equipment on loan from state or federal agencies and assigned by the County to the use of the City shall be inventoried as County equipment.

All County owned buildings provided for the use of the City for the housing of equipment shall be inventoried by the County. This paragraph is not to be considered as a limitation on the ability of the City to own property.

B. INSURANCE

The County shall pay the cost to provide comprehensive and liability insurance coverage on all County owned motor vehicles, fire fighting equipment and buildings assigned to the use of the City. The County shall also pay the cost to provide such liability insurance coverage as the Tort Claims Board or State Law determines to be necessary to protect the City against the risk of claims or lawsuits for which it may be liable under the Tort Claims Act.

VI. FINANCIAL SUPPORT

The Madison County Board of Supervisors agrees to provide and pay over to the City of Canton, as funds become available to the County, an amount of Ten Thousand Dollars (\$10,000.00) of the State of Mississippi fire insurance rebate money received by Madison County for the terms of this Contract. The City must still follow State Laws on how insurance rebate money is spent. Additional appropriations may be made by the County from time to time in aid of particular fire departments or for a particular special project, but each additional appropriation shall be expressly within the sole discretion of the County. The expenditure of County funds budgeted for the City shall be according to the procedures and for the purposes provided by State Law. In order to facilitate major expenditures for fire fighting equipment and/or capital construction, the County may pledge such budgeted funds as security. The City shall annually submit a detailed budget request through the County Fire Coordinator not later than the 1st day of July. The City shall meet the reporting requirements of the State Commissioner of Insurance in order to receive funding through the County budget appropriation.

VII. JUNIOR MEMBERSHIP PROGRAM

The City warrants that it is a duly organized and existing code chartered municipal corporation of the State of Mississippi, having an active fire department having a roster of qualified fire fighters of which not less than fifty percent (50) have completed, or are in the process of completing training recommended by the State Fire Academy. Fire fighters must be at least the minimum age at which the Mississippi Fire Academy will accept students for training and testing as "Certified Fire Fighters, Level I" and a Nationally Registered Emergency Medical Technician. Only properly licensed and trained personnel will be allowed to operate motor vehicle equipment owned by the County. It is recommended that each driver must successfully complete an Emergency Driver Safety Course. It is

understood that the City may, in its discretion, operate a Junior Membership Program for volunteers at least fifteen (15) years or age for the purpose of public interest, recruitment and education. However, such Junior Members shall not take part in emergency services provided by the City. Such Junior Members shall not be covered under the insurance described herein above and such Program shall be at the sole risk and under the sole control of the City. The City shall maintain a membership roster containing the names, addresses, social security numbers, driver's license numbers, dates of birth, and level of completed training for all fire fighters. The roster shall be updated and filed with the County through the County Fire Coordinator at least annually by the date set by the County Fire Coordinator. Any changes, additions, or deletions to the roster shall be immediately reported to the County Fire Coordinator. No alcoholic beverages shall be allowed on the County premises assigned to the use of the City or property owned by the City, and no fire fighter shall be allowed to respond to an emergency call while under the influence of alcohol or drugs. The monitoring of this requirement shall be the sole responsibility of the City. Any violations must be reported to the County through the County Fire Coordinator within 24 hours of the occurrence.

VIII. CITY RECORDS

Records of all alarms and fire calls shall be maintained with combined monthly reports to the County through the Fire Coordinator. Documentation of all personal injuries, accidents or property damage must be recorded and reported to the County through the Fire Coordinator within 24 hours following the occurrence. The City must maintain auditable records or the receipt and expenditure of any and all funds which may be appropriated directly to the City from the County and a copy of the City's annual audit shall be provided to the County.

IX. EQUIPMENT AND BUILDING MAINTENANCE

The City shall maintain all equipment, motor vehicles and County buildings assigned to it in a clean, safe, reliable operating condition, and shall provide repairs, maintenance, operating costs, and licenses from funds allocated or budgeted for such purposes by the County or from the City's own independently generated funds, and shall return the County property in as good condition as when received, except for ordinary wear and depreciation. The maintenance and safety of the equipment will be the exclusive responsibility of the City. The City will provide inspection, repair, and preservation of the equipment on a specified regular schedule. Records of such shall be a part of the City's annual report filed with the County Fire Coordinator. The County and County Fire Coordinator shall be authorized to inspect all County property at any time.

X. USE OF EQUIPMENT

The equipment assigned to the City shall be used for the sole purpose of providing fire protection or other approved emergency services related to the providing of fire protection for the general public of the County with specific responsibility to the

geographical area assigned to the Department and as described on Exhibit "A" or as may be hereafter amended. Additionally, the City shall be responsible for responding to mutual assistance calls from other fire departments or entities under mutual assistance agreements in other areas of Madison County or adjoining counties. When responding to such emergency calls, the City shall cooperate with all other fire departments or agencies responding. The City shall have complete control of the manner and method of operating the County's equipment, the selection of personnel, and the adoption of safety and other regulations, so as to provide to the City the complete control of the manner in which such equipment is operated. However, it is expected that County equipment will not be abused and safety shall be a priority consideration in responding to calls.

XI. RATING IMPROVEMENTS

Diligent effort shall be made by the City to attain the most effective fire insurance rating for the area or areas being served.

XII. COUNTY LIMITATIONS

The County, its officers, and employees shall exercise no control over the operation of the City, and nothing contained herein shall be construed as an expressed or implied undertaking on the part of the County to contribute to the operation and performance of the City.

XIII. COOPERATION WITH COUNTY FIRE COORDINATOR

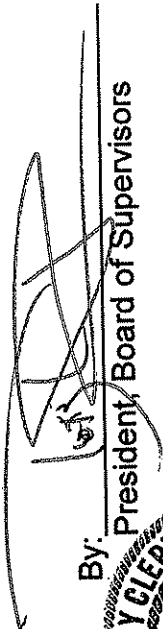
State law requires that the County employ a County Fire Coordinator to act as liaison between the Board of Supervisors, the State Department of Fire Services Development, the Commissioner of Insurance, the State Rating Bureau, and the various Fire Departments. The duties of the Fire Coordinator shall include, but not be limited to, administrative functions as requested by the Board relative to all City actions. The City, Fire Departments and/or Fire Districts shall respect this responsibility and direct their contact with these parties through the Fire Coordinator. Rebate funds and insurance policies require accurate and timely reports that will be requested from the City by the Fire Coordinator. It is agreed and understood that the failure to file these reports can result in withdrawal of funds or insurance coverage. The Fire Coordinator shall, with participation from the Fire Departments, submit a five year plan of development for Board approval. The Fire Coordinator shall report annually on progress.

XIV. EFFECTIVE DATE

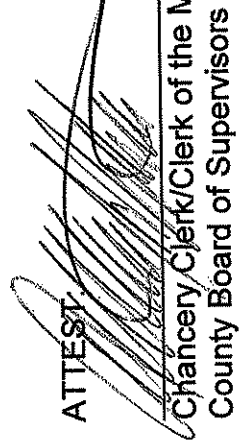
This Contract shall be effective as the latest date executed by the parties and shall supersede all previous agreements between the parties.

Approved and authorized by the Madison County Board of Supervisors on the 18 day of December, 2006.

MADISON COUNTY, MISSISSIPPI

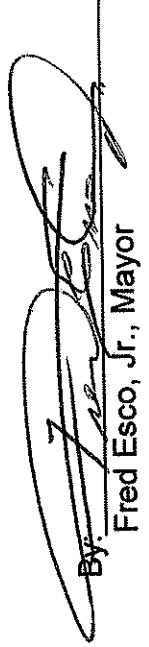

By: _____
President, Board of Supervisors

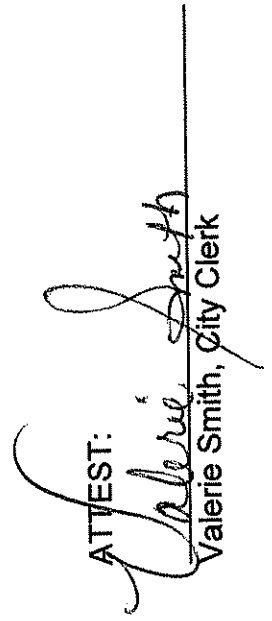



ATTEST: 
Chancery Clerk/Clerk of the Madison
County Board of Supervisors

Approved and authorized by the City of Canton, Mississippi, on the 18 day of December, 2006.

CITY OF CANTON, MISSISSIPPI


By: _____
Fred Esco, Jr., Mayor

ATTEST: 
Valerie Smith, City Clerk

APPROVED: _____
Commissioner of Insurance

Madison County Fire Coordinator

I:\WRC\PCITY\CONTRACT\FIREPROTECTION.WPD

PETITION FOR REDUCTION OF ASSESSMENT

Property of MADISON School Dist. _____ Road Dist. _____
STATE OF MISSISSIPPI
COUNTY OF MADISON

Now Comes GERALD R. BARBER and applies for a reduction in the assessments
(Tax Assessor-Affiant-Taxpayer)
against the petitioners on the REAL Assessment Roll for the year _____
(Real or Personal)

PER ATTACHED FORM 60-606

TOTAL: 333,654

AFFIDAVIT FOR CHANGE

STATE OF MISSISSIPPI
COUNTY OF MADISON

Page	Line	Parcel	Land	Improvements	Total Value	Change
		<u>VARIOUS</u>				

Owner: VARIOUS Reason for change: VARIOUS

Application is hereby made by, or on behalf of, the taxpayer named for change or reduction of assessment, and the parties signed below swear to and certify that all facts stated are true.

AFFIANT

TAXPAYER

Witness my signature this the 18TH day of DECEMBER, 2006
TAX ASSESSOR: GERALD R. BARBER - TAX ASSESSOR

[Signature]
ORDER OF BOARD OF SUPERVISORS

STATE OF MISSISSIPPI
COUNTY OF MADISON

ORDER

It appearing to the Board of Supervisors from evidence, both oral and documentary, offered in support of said application that the assessment should be changed or reduced;

IT IS, THEREFORE, ORDERED by the Board of Supervisors of MADISON County, Mississippi, that a total reduction of the assessment on said roll of \$ 333,654 and said changes being for the year 2006;

IT IS FURTHER ORDERED, that the Clerk of this Board certify two copies of this order to the State Tax Commission. The Clerk of this Board is hereby authorized and directed to change the Original Assessment Roll in his office, and the Tax Collector of this County is hereby authorized and directed to change the copy in his possession to conform with the provisions of this order, and the Tax Collector be given the proper credit therefor, including district taxes, and Homestead Exemption, if any, be adjusted.

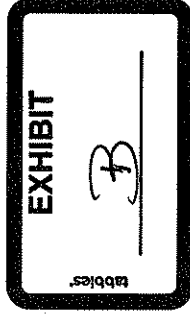
ORDERED AND ADJUDGED this the 18 day of December, 2006
[Signature]
(President of Board of Supervisors)

CLERK'S CERTIFICATE

I, Arthur Johnston, Clerk of the Board of Supervisors of Madison County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the day 18 of December 2006 as the same appears on Page of Minute Book 2006 of said Board, now on file in the office of said Clerk in the

Canon City of Canon in said County.

Witness my hand and official seal, this the 18 day of Dec



LANDROLL CHANGES

GERALD R BARBER TAX ASSESSOR

MADISON COUNTY
REAL PROPERTY

(TAX YEAR-2006 ROLL)

Page 1A	AMOUNT OF CHANGE	REASON FOR CHANGE	CODE	RQST NO.	TAX DIST
Last Updated (12/12/06)					
ASSESSMENT AS ON ROLL	IMPROVEMENTS	LAND	TOTAL	PARCEL NUMBER	OWNERS NAME
GROUP (2006) (DECEMBER '06 - DECREASES)					

PAGE 1A	1	BATES FLORA E	051E-16B-153/00.00	8901	15800	24701	-14127	SQ FT CALCULATED WRONG	2	2467-06	4FM
PAGE 1A	2	CHILDRESS JAMES L	051D-17C-003/02.00	0	1227	1227	-1077	CORRECT LAND VALUE	2	2435-06	4FM
PAGE 1A	3	CHILDRESS JAMES L	051D-17C-004/00.00	1961	3000	4961	-4886	CORRECT LAND VALUE TO AG	2	2433-06	4M
PAGE 1A	4	WATTS EDWARD	051H-27-006/01.00	0	597	597	-181	CHG CLASS ON SOIL	2	2436-06	3M
PAGE 1A	5	MOSES MATTHEW-ETAL	052B-04-002/00.00	0	7047	7047	-856	ACREAGE REDUCE/NAME CHG	2	2464-06	4M
PAGE 1A	6	MOSES JEAN-ET AL-	052B-09-005/00.00	0	6599	6599	-908	ACREAGE REDUCE/NAME CHG	2	2465-06	4M
PAGE 1A	7	ELLIOTT SANDRA LYNN	061I-32A-019/00.00	3936	1275	5211	-1737	10% FORM	2	2440-06	4M
PAGE 1A	8	RAY BRADFORD L	072B-03C-001/01.23	13946	3750	17696	-5899	10% FORM	2	2445-06	1MM
PAGE 1A	9	SCOTT STEPHEN W	071C-05D-026/00.00	0	27833	27833	-15443	RESTORE VALUES	2	6016-06	3M
PAGE 1A	10	LAKE CAVALIER IMP CO	071C-08B-006/00.00	39091	75	39166	-39091	REMOVE IMP	11	6018-06	3M
PAGE 1A	11	LEE TIMOTHY R & KIM	071A-11-323/00.00	45203	6000	51203	-17068	10% FORM	2	2473-06	3MM
PAGE 1A	12	HOWELL SAM L	071D-20-037/00.00	14311	4000	18311	-1474	RE-SKETCH NEW ADJUSTMENT	2	6017-06	3M
PAGE 1A	13	BLOSSMAN FRANK C	072B-03C-002/01.00	4428	7200	11628	-1938	RE-ENTER IMP TO LOWER VALUE	2	6009-06	1M
PAGE 1A	14	DERUITER DEAN L	072B-03A-010/02.00	64331	6690	71021	-13746	SKETCH INCORRECTLY	12	6021-06	1M
PAGE 1A	15	HESTER CHRISTOPHER	072B-04D-001/22.00	18413	5850	24263	-8088	10% FORM	2	2426-06	2M
PAGE 1A	16	MADISON CITY OF	072B-04C-011/02.00	417972	128187	546159	0	APPLY EXEMPT CODE 03	13	2463-06	2MM
PAGE 1A	17	MARTIN KIRK A & KAREN	072B-04C-106/00.00	26216	4500	30716	-2798	CHG SKETCH /SQ FOOTAGE	2	6022-06	2MM
PAGE 1A	18	CASE JAMES D	072C-06D-002/02.13	32342	6225	38567	-73	REMOVE JACUZZI	2	6008-06	1M
PAGE 1A	19	AL-BATAINEH REEM HANI	072C-08B-077/02.10	9741	4500	14241	-4747	10% FORM	2	6012-06	2MM
PAGE 1A	20	SULLIVAN H WINDOL	072B-10B-001/01.03	13667	4500	18167	-6056	10% FORM	2	6003-06	1MM
PAGE 1A	21										
PAGE 1A	22										
PAGE 1A	23										
PAGE 1A	24										
PAGE 1A	25										
TOTAL											

\$ (140,193) TO BOS - (DATE TO BD-12/18/2006

LANDROLL CHANGES

GERALD R BARBER TAX ASSESSOR

MADISON COUNTY
REAL PROPERTY

(TAX YEAR-2006 ROLL)

Page 2A Last Updated (12-12-2006)

PAGE	LINE	OWNERS NAME	PARCEL NUMBER	ASSESSMENT AS ON ROLL	AMOUNT	REASON	CODE	RQST NO.	TAX DIST
				IMPROVEMENTS	LAND	TOTAL			
					OF	CHANGE			
					CHANGE				

GROUP (2006) (DECEMBER '06) - (DECREASES)

PAGE 2A	1	SMITH JERRY M & CARLA	072E-15A-001/43.00	17039	6750	23789	-7930	CLASS 1/RESTORE HOMESTEAD	2	2454-06	1MM
PAGE 2A	2	MADISON COUNTY	072E-16B-007/01.01	0	762	762	0	CHG NAME/EXEMPT CODE 15	11	2428-06	2MM
PAGE 2A	3	CARROLL MICHAEL D	072E-16B-206/00.00	32391	6750	39141	-13047	10% FORM	2	6005-06	2MM
PAGE 2A	4	MADISON COUNTY	072E-16B-229/00.00	0	225	225	0	NAME CHG/EXEMPT CODE 15	11	2429-06	2MM
PAGE 2A	5	MADISON COUNTY	072E-16B-230/00.00	0	225	225	0	NAME CHG/EXEMPT CODE 15	11	2430-06	2MM
PAGE 2A	6	MCDANIEL JAMES M	072D-17D-001/01.18	12918	4500	17418	-5806	10% FORM	2	6011-06	2MM
PAGE 2A	7	PHILLIPS MARGIE G	072E-22B-097/00.00	8518	5000	13518	-1250	VALUE OF LOT	2	6007-06	2MM
PAGE 2A	8	ALEXANDER JACQUELINE	072H-28D-002/19.00	9801	3000	12801	-4267	10% FORM	2	6002-06	1RM
PAGE 2A	9	JONES CASEY M	072I-30C-069/00.00	8468	3900	12368	-4123	10% FORM	2	6024-06	3RM
PAGE 2A	10	MAYO ADAM A	072I-31B-167/00.00	9378	4500	13878	-4626	10% FORM	2	6023-06	3RM
PAGE 2A	11	STOCKETT BARBARA B	081A-01-073/00.00	0	13500	13500	-5400	APPLY DEV DIS TO LOT	2	2450-06	4C
PAGE 2A	12	STOCKETT BARBARA B	081A-02-036/00.00	0	11700	11700	-4680	APPLY DEV DIS TO LOT	2	2451-06	4C
PAGE 2A	13	SCOTT STEPHEN H	081C-06-002/11.02	0	4520	4520	-4425	LAND VALUE HIGH/SPLIT PARCEL	2	2427-06	4M
PAGE 2A	14	MINNINGER MIKE	081C-06-002/17.00	0	12075	12075	-11772	APPLY AG USE	2	2372-06	4M
PAGE 2A	15	HARTFIELD PROPERTY	081E-15-052/00.00	23920	6750	30670	-15001	REDUCE VALUE ON BATH/POOL	2	2459-06	3M
PAGE 2A	16	HARTFIELD PROPERTY	081E-15-053/00.00	0	4050	4050	-3900	REDUCE VALUE FRONT ENTRANCE	2	2460-06	3M
PAGE 2A	17	MACGREGOR JOHN A	081D-17-001/03.00	31918	13986	45904	-12797	REDUCE LAND VALUE	2	2474-06	3M
PAGE 2A	18	CHATHAM RICHARD F	081E-22-022/00.00	30067	6000	36067	-9484	SQ FOOTAGE TO HIGH FOR HOME	2	2446-06	3M
PAGE 2A	19	HARTFIELD PROPERTY	081E-22-089/00.00	0	4050	4050	-3900	REDUCE VALUE	2	2455-06	3M
PAGE 2A	20	HARTFIELD PROPERTY	081E-22-117/00.00	0	4050	4050	-3900	REDUCE VALUE	2	2458-06	3M
PAGE 2A	21	HARTFIELD PROPERTY	081E-22-118/00.00	0	4050	4050	-3900	REDUCE VALUE	2	2456-06	3M
PAGE 2A	22										
PAGE 2A	23										
PAGE 2A	24										
PAGE 2A	25										
TOTAL											

\$ (120,208) TO BOS - (DATE TO BD-12/18/2006)

LANDROLL CHANGES

GERALD R BARBER TAX ASSESSOR

MADISON COUNTY
REAL PROPERTY

(TAX YEAR-2006 ROLL)

Page 3A	AMOUNT	REASON	CODE	RQST NO.	TAX DIST
Page 3A	OF	FOR			
Page 3A	CHANGE	CHANGE			
Page 3A	AMOUNT	REASON	CODE	RQST NO.	TAX DIST
Page 3A	OF	FOR			
Page 3A	CHANGE	CHANGE			

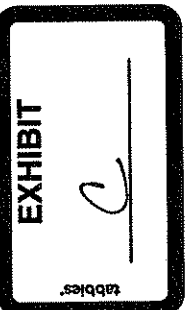
Last Updated (12-12-2006)

OWNERS NAME	PARCEL NUMBER	ASSESSMENT AS ON ROLL	IMPROVEMENTS	LAND	TOTAL
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GROUP (2006) (DECEMBER '06) - (DECREASES)

PAGE 3A	1	STRIBLING LAKE LLC	081E-22 -193/00.00	0	4320	4320	-4170	REDUCE VALUE	2	2457-06	3M
PAGE 3A	2	STRAUSS CATHY M	081H-28 -012/02.00	28386	12852	41238	-1428	REDUCE LAND VALUE	2	2475-06	3M
PAGE 3A	3	ATKINS SHIRLEY JONES	082A-01 -011/03.00	0	4505	4505	-2850	REDUCE LOT VALUE	2	5998-06	4CC
PAGE 3A	4	SCATES GWENDOLYN J	082A-01 -011/04.00	0	4505	4505	-2850	REDUCE LOT VALUE	2	2421-06	4CC
PAGE 3A	5	RICE JOHN MURRAY	082D-17 -033/00.00	20406	6300	26706	-8902	10% FORM	2	6013-06	4M
PAGE 3A	6	BARKER DONALD	082H-34 -012/00.00	10368	4249	14617	-3068	REDUCE HOUSE TO D+	2	6006-06	1M
PAGE 3A	7	THOMPSON ADAM A	082G-36D-004/01.00	0	9000	9000	-8892	APPLY AG	2	2378-06	4M
PAGE 3A	8	BURKS RUTH J	082G-36A-019/03.01	0	6030	6030	-5884	APPLY AG	2	5947-06	4M
PAGE 3A	9	DUNLAP JOHN T	083E-15B-002/00.00	1433	700	2133	-1433	REMOVED IMPS	11	2439-06	5C
PAGE 3A	10	PITTINGER JAMES C	083D-19D-046/00.00	18849	4500	23349	-7783	10% FORM	2	6004-06	1M
PAGE 3A	11	CASTENS O E JR ET UX	0921 -31 -006/01.00	6626	3000	9626	-3209	RESTORE HOMESTEAD	2	2447-06	4C
PAGE 3A	12	COLEMAN ROBERT E SR	093D-18C-097/00.00	4943	2250	7193	-2398	10% FORM	2	2462-06	5CC
PAGE 3A	13	SEALS ROBERT W	094B-09 -009/02.00	0	3000	3000	-2175	REDUCE LOT VALUE	2	2453-06	5M
PAGE 3A	14	ANDERSON BERTHA EST	094F-13 -019/00.00	2279	3005	5284	-2109	LAND/CONDITION OF HOUSE 40%	2	2478-06	5M
PAGE 3A	15	KUNTZ GLENN	094G-25 -008/12.00	1491	540	2031	-2031	DELETE PARCEL	2	2452-06	5M
PAGE 3A	16	LEWIS WALKER LIZZIE	102F-24 -026/00.00	2700	720	3420	-3402	DELETE IMP/APPLY AG	2	2437-06	5C
PAGE 3A	17	STOKES LUKE	104C-08 -007/00.00	826	2270	3096	-966	10% FORM	2	2442-06	5M
PAGE 3A	18	CHINN ROBERT O JR	114F-13 -010/00.00	0	1127	1127	-851	REDUCE LAND VALUE	2	2441-06	5M
PAGE 3A	19	GRIFFING CHRIS	115F-13 -021/00.00	15470	3750	19220	-7766	REDUCE IMP VALUE	2	2443-06	5M
PAGE 3A	20	GILES TYMONIA	115G-26 -011/00.00	0	1125	1125	-1087	APPLY AG/NAME CHG	2	2472-06	5M
PAGE 3A	21										
PAGE 3A	22										
PAGE 3A	23										
PAGE 3A	24										
TOTAL											

(73,253) TO BOS - (DATE TO BD-12/18/2006)



LANDROLL CHANGES

GERALD R BARBER TAX ASSESSOR

MADISON COUNTY
REAL PROPERTY

(TAX YEAR-2006 ROLL)

PAGE _____ LINE _____ OWNERS NAME _____ PARCEL NUMBER _____

ASSESSMENT AS ON ROLL	IMPROVEMENTS	LAND	TOTAL
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GROUP (2006) (DECEMBER '06) - (INCREASES)

AMOUNT OF CHANGE	REASON FOR CHANGE	CODE	ROST NO.	TAX DIST
Page1	Last Updated (12-12-2006)			

PAGE 1	1	CHILDRESS JAMES L	051D-17C-002/01.01	6079	2017	8096	1878	PICK UP IMP (BARN)	1	2434-06	4FM
PAGE 1	2	MOSES JEAN-ETAL-	052B-04 -002/01.00	0	0	0	828	CREATE TAX BILL 22ACRES	1	2466-06	4M
PAGE 1	3	LAKE CAVALIER IMP CO	071C-08C-003/00.00	5228	5759	10987	33863	ADD IMPS FROM ANOTHER PARCE	1	6019-06	3M
PAGE 1	4	WHITE CHARLES J JR	072I-29A-116/00.00	10939	4500	15439	7720	CLASS 2/DELETE HS	3	2345-06	2RM
PAGE 1	5	HAMMOND CHARLES	072H-33B-044/01.00	0	2700	2700	8603	ADD IMP	1	2416-06	1RM
PAGE 1	6	VAN DUSEN JAMES D	081G-25 -022/00.00	30632	5900	36532	18266	CLASS 2/DELETE HS	3	2346-06	3M
PAGE 1	7	COMEAUX NORMAN E	082I-29 -061/00.00	10322	3000	13322	6681	CLASS 2/DELETE HS	3	2347-06	3M
PAGE 1	8	STOKES WELTON	105H-28 -023/00.00	0	2250	2250	2055	ADD IMP	1	2357-06	5M
PAGE 1	9	LYNCH ROBERT E-ETAL	114H-28 -002/00.00	0	1748	1748	343	ACREAGE CHANGE	1	2382-06	5M
PAGE 1	10	LYNCH ROBERT E-ETAL	114H-33 -007/00.00	0	6173	6173	109	ACREAGE CHANGE	1	2383-06	5M
PAGE 1	11										
PAGE 1	12										
PAGE 1	13										
PAGE 1	14										
PAGE 1	15										
PAGE 1	16										
PAGE 1	17										
PAGE 1	18										
PAGE 1	19										
PAGE 1	20										
PAGE 1	21										
PAGE 1	22										
PAGE 1	23										
PAGE 1	24										
TOTAL											

\$ 80,326 TO BOS - (DATE TO BD-12/18/2006)

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI COUNTY MADISON

Assessed to CHILDRESS JAMES I. School District Municipality
In Road District MADISON County, Mississippi:

To the Board of Supervisors of MADISON and gives notice as required by Section 27-35-147, Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the 2006 REAL Assessment ROLL of said County.

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
	<u>51D-17C-002/01.01</u>	<u>2017</u>	<u>6079</u>	<u>8096</u>	<u>1878</u>

Reason for increase ADD IMP (BARN)

Witness my signature this the 18TH day of DECEMBER, 2006.


(Signature of Officer)

GERALD R. BARBER, TAX ASSESSOR
(Title of Officer)

Acceptance by Taxpayer: _____ Date: _____

And it affirmatively appearing to this board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);
 2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;
- And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page _____, Line _____, be increased from \$ 8096 to \$ 1878.

IT IS FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972, and upon the approval of the said order by the said Commission to make the proper change on the assessment roll and to certify a copy to the Tax Collector of this County, who shall proceed to collect taxes on said property as thus assessed, as provided by law; and the said Tax Collector be duly charged with additional assessment.

ORDERED AND ADJUDGED this the _____ day of _____, 2006.

President of the Board

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Supervisors of _____ County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____ 19____ as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.

Witness my hand and official seal, this _____ day of _____, 19_____.

By _____, D.C.

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI COUNTY MADISON


Assessed to MOSES JEAN ETAL School District MADISON Municipality

In Road District School District County, Mississippi:
To the Board of Supervisors of MADISON County, Mississippi:
Now comes GERALD R. BARBER and gives notice as required by Section 27-35-147,
(Assessor or Other Officer)
Code of 1972, that the assessment of the property herein described should be increased; the
said property being assessed on the 2006 REAL Assessment ROLL of said County.

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
	52B-04-002/01.00	0	0	0	0	828

Reason for increase CREATE TAX BILL FOR THIS PARCEL WITH 22 ACRES

Witness my signature this the 18TH day of DECEMBER, 2006.

(Signature of Officer) GERALD R. BARBER, TAX ASSESSOR
(Title of Officer)

Acceptance by Taxpayer: _____ Date: _____

And it affirmatively appearing to this board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);

2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;

And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page _____, Line _____, be increased from \$ 0 to \$ 828.

IT IS FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972, and upon the approval of the said order by the said Commission to make the proper change on the assessment roll and to certify a copy to the Tax Collector of this County, who shall proceed to collect taxes on said property as thus assessed, as provided by law; and the said Tax Collector be duly charged with additional assessment.

ORDERED AND ADJUDGED this the _____ day of _____, 2006.

President of the Board

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Supervisors of _____

County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____

19 _____ as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.

Witness my hand and official seal, this _____ day of _____, 19 _____.

By _____, D.C.
Clerk of the Board of Supervisors of said County

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI COUNTY MADISON

Assessed to LAKE CAVALIER IMP CO School District MADISON Municipality

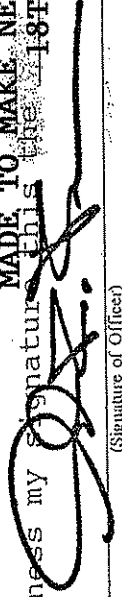
In Road District MADISON County, Mississippi:
To the Board of Supervisors of MADISON County, Mississippi:
Now comes GERALD R. BARBER and gives notice as required by Section 27-35-147,
(Assessor or Other Officer)
Code of 1972, that the assessment of the property herein described should be increased; the
said property being assessed on the 2006 REAL Assessment ROLL of said County.

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		71C-08C-003/00	5759	5228	10987	33863

Reason for increase AN ERROR WAS MADE IN NOT REMOVING IMPS ON SUBJECT PARCEL AND REPLACING THESE IMPS WITH NEW IMPS. REQUEST IS MADE TO MAKE NECESSART CORRECTIONS

Witness my signature this 18TH day of DECEMBER, 2006.


(Signature of Officer)

GERALD R. BARBER, TAX ASSESSOR
(Title of Officer)

Acceptance by Taxpayer: _____ Date: _____

And it affirmatively appearing to this board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);
 2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;
- And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;
- IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page _____, Line _____, be increased from \$ 10987 to \$ 33863.

IT IS FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972, and upon the approval of the said order by the said Commission to make the proper change on the assessment roll and to certify a copy to the Tax Collector of this County, who shall proceed to collect taxes on said property as thus assessed, as provided by law; and the said Tax Collector be duly charged with additional assessment.

ORDERED AND ADJUDGED this the _____ day of _____, 2006.

President of the Board

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Supervisors of _____ County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____, 19____ as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.

Witness my hand and official seal, this _____ day of _____, 19_____.

By _____, D.C.

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI COUNTY MADISON

Assessed to WHITE CHARLES J JR. School District MADISON Municipality


To the Board of Supervisors of MADISON County, Mississippi:
 Now comes GERALD R. BARBER and gives notice as required by Section 27-35-147, Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the 2006 REAL Assessment ROLL of said County.

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
	721	29A-116/00.00	4500	10939	15439	7720

Reason for increase CLASS 2/DELETE HOMESTEAD

Witness my signature this the 18TH day of DECEMBER, 2006.

 GERALD R. BARBER, TAX ASSESSOR
(Assessor or Other Officer) (Title of Officer)

Acceptance by Taxpayer: _____ Date: _____

And it affirmatively appearing to this board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);
2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;

And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page _____, Line _____, be increased from \$ 15439 to \$ 7720.

IT IS FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972, and upon the approval of the said order by the said Commission to make the proper change on the assessment roll and to certify a copy to the Tax Collector of this County, who shall proceed to collect taxes on said property as thus assessed, as provided by law; and the said Tax Collector be duly charged with additional assessment.

ORDERED AND ADJUDGED this the _____ day of _____, 2006.

 President of the Board

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Supervisors of _____ County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____ 19____ as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.

Witness my hand and official seal, this _____ day of _____, 19____.

By _____, D.C.

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI COUNTY MADISON

Assessed to HAMMOND CHARLES
In _____ Road District _____ School District _____ Municipality _____

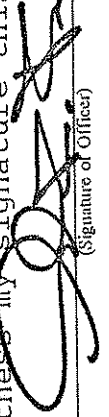
To the Board of Supervisors of MADISON County, Mississippi:
Now comes GERALD R. BARBER and gives notice as required by Section 27-35-147, Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the 2006 REAL Assessment ROLL of said County.

(Real/Personal)
The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
	<u>72H-33B-044/01-00</u>		<u>2700</u>	<u>0</u>	<u>2700</u>	<u>8603</u>

Reason for increase ADD IMPROVEMENT

Witness my signature this the 18TH day of DECEMBER, 2006.


(Signature of Officer)

GERALD R. BARBER, TAX ASSESSOR
(Title of Officer)

Acceptance by Taxpayer: _____ Date: _____

And it affirmatively appearing to this board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);

2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;

And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page _____, Line _____, be increased from \$ 2700 to \$ 8603.

IT IS FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972, and upon the approval of the said order by the said Commission to make the proper change on the assessment roll and to certify a copy to the Tax Collector of this County, who shall proceed to collect taxes on said property as thus assessed, as provided by law; and the said Tax Collector be duly charged with additional assessment.

ORDERED AND ADJUDGED this the _____ day of _____, 2006.

President of the Board

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Supervisors of _____ County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____ 19____ as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.

Witness my hand and official seal, this _____ day of _____, 19____.

By _____, D.C.

Clerk of the Board of Supervisors of said County

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI

COUNTY MADISON

Assessed to VAN DUSEN JAMES D

In _____ Road District _____ School District _____ Municipality _____

To the Board of Supervisors of MADISON County, Mississippi:

Now comes GERALD R. BARBER (Assessor or Other Officer) and gives notice as required by Section 27-35-147, Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the 2006 REAL Assessment ROLL of said County.

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
	<u>81G-25-022/00.00</u>	<u>5900</u>	<u>30632</u>	<u>36532</u>	<u>18266</u>

Reason for increase CLASS 2/DELETE HOMESTEAD

Witness my signature this the 18TH day of DECEMBER, 2006.


(Signature of Officer)

GERALD R. BARBER, TAX ASSESSOR
(Title of Officer)

Acceptance by Taxpayer: _____

Date: _____

And it affirmatively appearing to this board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);

2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;

And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page _____, Line _____, be increased from \$ 36532 to

\$ 18266.

IT IS FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972, and upon the approval of the said order by the said Commission to make the proper change on the assessment roll and to certify a copy to the Tax Collector of this County, who shall proceed to collect taxes on said property as thus assessed, as provided by law; and the said Tax Collector be duly charged with additional assessment.

ORDERED AND ADJUDGED this the _____ day of _____, 2006.

President of the Board

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Supervisors of _____ County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____ 19____ as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.

Witness my hand and official seal, this _____ day of _____, 19____.

BY _____, D.C.

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI

COUNTY MADISON

Assessed to COMEAX NORMAN E

In _____ Road District _____ School District _____ Municipality _____

To the Board of Supervisors of MADISON County, Mississippi:

Now comes GERALD R. BARBER and gives notice as required by Section 27-35-147, Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the 2006 REAL Assessment ROLL of said County.

(Real/Personal)
The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		<u>821-29-061/00.00</u>	<u>3000</u>	<u>10322</u>	<u>13322</u>	<u>6661</u>

Reason for increase CLASS 2/DELETE HOMESTEAD

Witness my signature this the 18TH day of DECEMBER, 2006.


(Signature of Officer)

GERALD R. BARBER, TAX ASSESSOR
(Title of Officer)

Acceptance by Taxpayer: _____

Date: _____

And it affirmatively appearing to this board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);
 2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;
- And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page _____, Line _____, be increased from \$ 13322 to \$ 6661.

IT IS FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972, and upon the approval of the said order by the said Commission to make the proper change on the assessment roll and to certify a copy to the Tax Collector of this County, who shall proceed to collect taxes on said property as thus assessed, as provided by law; and the said Tax Collector be duly charged with additional assessment.

ORDERED AND ADJUDGED this the _____ day of _____, 2006.

President of the Board

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Supervisors of _____ County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____ 19____ as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.

Witness my hand and official seal, this _____ day of _____, 19____.

By _____, D.C.

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI COUNTY MADISON

Assessed to STOKES WELTON School District MADISON Municipality

In Road District County, Mississippi:
To the Board of Supervisors of MADISON County, Mississippi:
Now comes GERALD R. BARBER and gives notice as required by Section 27-35-147,
(Assessor or Other Officer)
Code of 1972, that the assessment of the property herein described should be increased; the
said property being assessed on the 2006 REAL Assessment ROLL of said County.

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:
(Real/Personal)

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		<u>105H-28-023/00.00</u>	<u>2250</u>	<u>0</u>	<u>2250</u>	<u>2055</u>

Reason for increase ADD IMPROVEMENT

Witness my signature this the 18TH day of DECEMBER, 2006.


(Signature of Officer)

GERALD R. BARBER, TAX ASSESSOR
(Title of Officer)

Acceptance by Taxpayer: _____ Date: _____

And it affirmatively appearing to this board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear)?

2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;

And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page _____, Line _____, be increased from \$ 2250 to \$ 2055.

IT IS FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972, and upon the approval of the said order by the said Commission to make the proper change on the assessment roll and to certify a copy to the Tax Collector of this County, who shall proceed to collect taxes on said property as thus assessed, as provided by law; and the said Tax Collector be duly charged with additional assessment.

ORDERED AND ADJUDGED this the _____ day of _____, 2006.

President of the Board

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Supervisors of _____ County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____ 19____ as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.
Witness my hand and official seal, this _____ day of _____, 19____.

By _____, D.C.

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI COUNTY MADISON

Assessed to LYNCH ROBERT E -ETAL- School District Municipality

In Road District District County, Mississippi:
To the Board of Supervisors of MADISON
Now comes GERALD R. BARBER and gives notice as required by Section 27-35-147,
(Assessor or Other Officer)
code of 1972, that the assessment of the property herein described should be increased; the
said property being assessed on the 2006 REAL Assessment ROLL of said County.

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:

Page Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
	114H-28-002/00.00	1748	0	1748	343

Reason for increase ACREAGE CHANGE

Witness my signature this the 18TH day of DECEMBER, 2006.


(Signature of Officer)

GERALD R. BARBER, TAX ASSESSOR
(Title of Officer)

Acceptance by Taxpayer: _____ Date: _____

And it affirmatively appearing to this board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);
 2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;
- And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;
- IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:
- The amount at Page _____, Line _____, be increased from \$ 1748 to \$ 343.
- IT IS FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972, and upon the approval of the said order by the said Commission to make the proper change on the assessment roll and to certify a copy to the Tax Collector of this County, who shall proceed to collect taxes on said property as thus assessed, as provided by law; and the said Tax Collector be duly charged with additional assessment.

ORDERED AND ADJUDGED this the _____ day of _____, 2006.

President of the Board

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Supervisors of _____ County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____ 19____ as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.

Witness my hand and official seal, this _____ day of _____, 19____.

By _____, D.C.

NOTICE TO INCREASE THE ASSESSMENT OF REAL/PERSONAL PROPERTY

STATE OF MISSISSIPPI

COUNTY MADISON

Assessed to LYNCH ROBERT E -ETAL-

In Road District School District MADISON Municipality

To the Board of Supervisors of MADISON County, Mississippi:

Now comes GERALD R. BARBER and gives notice as required by Section 27-35-147, Code of 1972, that the assessment of the property herein described should be increased; the said property being assessed on the 2006 REAL Assessment ROLL of said County.

The undersigned recommends that the assessment of the said property should be INCREASED as shown below:
(Real/Personal)

Page	Line	Parcel Number	Land Value	Improvements	Total Value	Total Increase
		<u>114H-33-007/00-00</u>	<u>6173</u>	<u>0</u>	<u>6173</u>	<u>109</u>

Reason for increase ACREAGE CHANGE

Witness my signature this the 18TH day of DECEMBER, 2006.


(Signature of Officer)

GERALD R. BARBER, TAX ASSESSOR
(Title of Officer)

Acceptance by Taxpayer: _____ Date: _____

And it affirmatively appearing to this board:

1. That the Clerk of this Board has given the required notice to said owner to the last known address, by mail, more than ten days before this meeting, as directed by the Order of this Board; and who appeared and presented objections (or failed to appear);

2. That the said owner has, in writing, agreed to the increase, waived notice, entered appearance before this Board and requested that the assessment be made final;

And the Board having heard the evidence, and carefully considered the same, and being satisfied that the said assessment should be increased, as herein set forth;

IT IS, THEREFORE, ORDERED AND ADJUDGED by this Board that an increase in the said original assessment be and is hereby made and finally approved as follows:

The amount at Page _____, Line _____, be increased from \$ 6173 to \$ 109.

IT IS FURTHER ORDERED, that the Clerk of this Board is hereby directed and commanded to certify two copies of this order to the State Tax Commission, as required by Section 27-35-149, Code of 1972, and upon the approval of the said order by the said Commission to make the proper change on the assessment roll and to certify a copy to the Tax Collector of this County, who shall proceed to collect taxes on said property as thus assessed, as provided by law; and the said Tax Collector be duly charged with additional assessment.

ORDERED AND ADJUDGED this the _____ day of _____, 2006.

President of the Board

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Supervisors of _____ County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the _____ day of _____ 19____ as the same appears on Page _____ of Minute Book _____ of said Board, now on file in the office of said Clerk in the _____ of _____ in said County.

Witness my hand and official seal, this _____ day of _____, 19____.

Clerk of the Board of Supervisors of said County

By _____, D.C.

PETITION FOR REDUCTION OF ASSESSMENT

Property of MADISON School Dist. _____ Road Dist. _____
STATE OF MISSISSIPPI
COUNTY OF MADISON

Now comes GERALD R. BARBER and applies for a reduction in the assessments against the petitioners on the PERSONAL Assessment Roll for the year 2006.
(Tax Assessor-Affiant-Taxpayer)
(Real or Personal)

PER ATTACHED FORM 60-606 TOTAL: 373850

AFFIDAVIT FOR CHANGE

STATE OF MISSISSIPPI
COUNTY OF MADISON

Page	Line	Parcel	Land	Improvements	Total Value	Change
		<u>VARIOUS</u>				

Owner: VARIOUS Reason for change VARIOUS

Application is hereby made by, or on behalf of, the taxpayer named for change or reduction of assessment, and the parties signed below swear to and certify that all facts stated are true.

AFFIANT: _____ TAXPAYER: _____
Witness my signature this the 18TH day of DECEMBER, 2006

TAX ASSESSOR: GERALD R. BARBER ~~TAX ASSESSOR~~
ORDINARY BOARD OF SUPERVISORS

STATE OF MISSISSIPPI
COUNTY OF MADISON

ORDER

It appearing to the Board of Supervisors from evidence, both oral and documentary, offered in support of said application that the assessment should be changed or reduced;

IT IS, THEREFORE, ORDERED by the Board of Supervisors of MADISON County, Mississippi, that a total reduction of the assessment on said roll of \$ 373850 and said changes being for the year 2006;

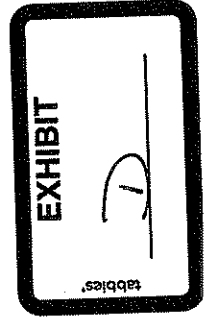
IT IS FURTHER ORDERED, that the Clerk of this Board certify two copies of this order to the State Tax Commission. The Clerk of this Board is hereby authorized and directed to change the Original Assessment Roll in his office, and the Tax Collector of this County is hereby authorized and directed to change the copy in his possession to conform with the provisions of this order, and the Tax Collector be given the proper credit therefor, including district taxes, and Homestead Exemption, if any, be adjusted.

ORDERED AND ADJUDGED this the 18 day of December, 2006.
[Signature]
(President of Board of Supervisors)

CLERK'S CERTIFICATE

I, Arthur Johnston, Clerk of the Board of Supervisors of Madison County, State of Mississippi, do hereby certify that the foregoing is a true and correct transcript of an order of said Board of Supervisors, passed on the day 18 of December 2006 as the same appears on Page of Minute Book 2006 of said Board, now on file in the office of said Clerk in the City of Canton in said County.

Witness my hand and official seal, this the 18 day of Dec, 2006



In the Matter of the Approval of the Claims Docket

RESOLUTION

WHEREAS, the Supervisors reviewed the docket of claims dated December 18, 2006, (copies of which are attached hereto and marked as Exhibit "A"); and

WHEREAS, the Chancery Clerk did assure the Board of Supervisors that all claims had been properly documented and where necessary, purchase orders were obtained in advance as required by law.

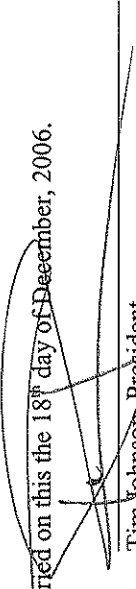
NOW THEREFORE BE IT RESOLVED BY THE SUPERVISORS OF MADISON COUNTY, MISSISSIPPI that the Chancery Clerk is hereby authorized to pay claims filed against Madison County as set forth in Exhibit "A" which is attached hereto and made a part hereof by reference and that all claims which are marked as "Hold" or "Rejected" shall be treated as such by the Clerk and that invoice numbers should be attached to each claim on the claims docket and the Chancery Clerk is further directed to publish the Summary of Claims as required by law and the President is authorized to sign the Claims Docket, a copy of which is attached hereto and marked as "Exhibit" A.

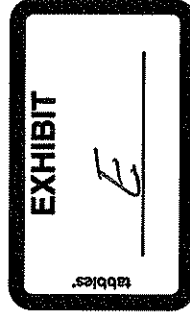
This Resolution constitutes approval of that portion of the minutes of the December 18, 2006, meeting of the Board of Supervisors of Madison County wherein the aforesaid claims docket was approved.

After discussion on the matter, Supervisor Douglas L. Jones offered and moved for the adoption of the above and foregoing Resolution, which was seconded by Supervisor Andy Taggart. The vote on said matter was as follows, to-wit:

Supervisor Douglas L. Jones - District I	Voted: Aye
Supervisor Tim Johnson - District II	Voted: Aye
Supervisor Andy Taggart - District III	Voted: Aye
Supervisor Karl M. Banks - District IV	Voted: Aye
Supervisor Paul Griffin - District V	Voted: Aye

The motion having received the affirmative vote of the Board members present, was declared by Mr. Tim Johnson, President of said Board as being duly carried on this the 18th day of December, 2006.


Tim Johnson, President
Madison County Board of Supervisors



BEFORE THE BOARD OF SUPERVISORS OF MADISON COUNTY, MISSISSIPPI

In re: **Payments in Lieu of Tax Obligation of Nissan North America, Inc. and Related Entities**

**ORDER PROVIDING FOR THE PAYMENT AND DISTRIBUTION OF
PAYMENT IN LIEU OF TAXES TO BE RECEIVED
FROM NISSAN NORTH AMERICA, INC. AND FOR RELATED PURPOSES**

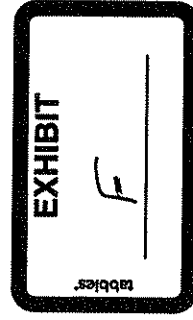
WHEREAS, on November 8, 2000 Madison County, together with the State of Mississippi, the City of Canton, Mississippi, and numerous other governmental bodies entered into a certain Memorandum of Understanding (“MOU”) with Nissan North America, Inc., commonly known as the “Delta I” MOU, a true and correct copy of which may be found in the Miscellaneous Appendix to the Minutes of this Board of January 31, 2005, and

WHEREAS, heretofore Madison County entered into an “Agreement to Make Payments in Lieu of Ad Valorem Taxes” (hereinafter, “PILOT Agreement”) dated April 23, 2003, said PILOT Agreement having been approved by the Madison County Board of Supervisors on March 21, 2003, a true and correct copy of which may be found in the Miscellaneous Appendix to the Minutes of this Board of January 31, 2005, and

WHEREAS, the Board finds it necessary, pursuant to Miss. Code Ann. § 27-31-104, to (1) establish the amount due from Nissan North America, Inc. in satisfaction of its PILOT obligation for 2006, and (2) provide for the payment, distribution, and apportionment of such sums as shall be remitted from Nissan North America, Inc. and related entities in satisfaction thereof,

WHEREFORE, PREMISES CONSIDERED, and pursuant to the provisions of Miss. Code Ann. § 27-31-104, and upon the advice of counsel, the Board of Supervisors of Madison County, Mississippi does find and order as follows:

1. That, based on statutory authority set forth in Miss. Code Ann. § 27-31-104, Nissan North America, Inc. has been granted a ten-year exemption from ad valorem taxation pursuant to Section 1.3(d)(i) of the “Delta I” MOU.
2. That, in exchange for said exemption, Nissan North America, Inc. is obligated to make annual payments in lieu of taxes to Madison County, and that such payments in lieu of taxes are fee payments, not ad valorem taxes or taxes of any other nature.
3. That the Madison County Board of Supervisors has the authority, pursuant to Miss. Code Ann. § 27-31-104, to determine the amount of the payment in lieu of taxes owed by Nissan North America, Inc. and to apportion said amount between Madison County and the Canton Public School District as directed in said code section and pursuant to the “Delta I” MOU and the PILOT Agreement.



4. That the Tax Assessor of Madison County has prepared and submitted to the Madison County Board of Supervisors a calculation of the amount owed by Nissan North America, Inc. as its payment in lieu of taxes for 2006, which calculation is attached hereto as Collective Exhibit A, spread hereupon and incorporated herein by reference and which is summarized as follows, to-wit:

Payment due based upon Nissan North America, Inc.'s real property values	\$999,554.31
Payment due based upon Nissan North America, Inc.'s personal property values	2,326,478.64
Payment due based upon Calsonic's real property values	6,452.03
Payment due based upon Lextron/Visteon's real property values	17,341.83
Total amount due	<u>\$3,349,826.81</u>

5. That the Board hereby adopts said calculation and, in accordance therewith, the amount to be paid by Nissan North America, Inc. pursuant to said code section and Section 3, paragraphs (a) and (b) of the PILOT Agreement is \$3,349,826.81, and shall be made payable to "Madison County, Mississippi."
6. That Nissan North America, Inc. shall deliver the aforesaid sum to the Madison County Board of Supervisors, 146 West Center Street, P.O. Box 608, Canton, Mississippi 39046, Attention Mr. Arthur Johnston, Chancery Clerk and County Treasurer.
7. That of said \$3,349,826.81, \$1,614,415.14 is to be apportioned unto the Canton Public School District and \$1,708,411.57 is to be apportioned unto the General Fund of Madison County to be applied to the appropriate bond fund, all applicable tax levies other than School District levies notwithstanding.
8. That the apportionment set forth in paragraph 7 is computed as follows:

Canton Public School mills	=	31.05	(31.05 ÷ 63.35 = .490)
General County mills	=	32.30	(32.30 ÷ 63.35 = .510)
Total Tax Levy for Project	=	63.35	
Total due Canton Public	=	\$3,349,826.81 x .490=	<u>\$1,614,415.14</u>
Total due General County	=	\$3,349,826.81 x .510=	<u>\$1,708,411.67</u>
Total due from Nissan	=		<u>\$3,349,826.81</u>

9. That certain real property described by parcel numbers 092G-35-001/04.00 and 092G-35-001/05.00 which are assessed separately to Calsonic and Lextron/Visteon were originally

and remain included within the scope of the exemption granted unto Nissan North America, Inc. and are likewise subject to the PILOT Agreement.

10. That in exchange for said exemption, Nissan North America, Inc., on behalf of Calsonic and Lextron/Visteon, is obligated to make payments in lieu of tax as to said parcels in the following amounts respectively: \$6,452.03 as to the Calsonic parcel and \$17,341.83 as to the Lextron/Visteon parcel, which payments are included within the total payment due from Nissan North America, Inc. as set forth in paragraphs 4, 5, 7 and 8, above.
11. That, therefore, upon receipt of said funds from Nissan North America, Inc., the County Treasurer shall pay unto the Canton Public School District the sum of \$1,614,415.14 and shall pay unto the General Fund of Madison County, to be directed to the appropriate bond fund, the sum of \$1,708,411.57.

Following discussion, Mr. Andy Taggart did offer and Mr. Karl M. Banks did second a motion to approve, adopt and enter the foregoing Order. The vote on the matter being as follows:

Aye
Aye
Aye
Aye
Aye
Supervisor Douglas L. Jones
Supervisor Tim Johnson
Supervisor Andy Taggart
Supervisor Karl M. Banks
Supervisor Paul Griffin

the matter carried by the unanimous vote of those present and the above and foregoing Order was and is hereby approved, adopted and entered.

SO ORDERED this the 18th day of December, 2006.


Tim Johnson, President

ATTEST:


Arthur Johnston
Chancery Clerk



2006 Nissan Tax Statement (Real and Personal Property)

Calsonic	Lextron/Mistron
92G-35-1/04.00	92G-35-1/05.00
True Value	True Value
Assessment Ratio	Assessment Ratio
Assessed Value	Assessed Value
1/3 In Lieu	1/3 In Lieu
County Tax (.03230)	County Tax (.03230)
School Tax (.03105)	School Tax (.03105)
Total Tax Amount	Total Tax Amount
\$2,036,947.00	\$5,474,927.00
15.00%	15.00%
\$305,542.05	\$821,239.05
\$101,847.35	\$273,746.35
\$3,289.67	\$8,842.01
\$3,162.36	\$8,499.82
\$6,452.03 ★	\$17,341.83 ★

Personal Property
(PPIN 3413)
True Value
Assessment Ratio
Assessed Value
1/3 In Lieu
County Tax (.03230)
School Tax (.03105)
Total Tax Amount
\$734,484,179.00
15.00%
\$110,172,626.85
\$36,724,208.95
\$1,186,191.95
\$1,140,286.69
\$2,326,478.64 ★

2006 Nissan Tax Statement (Real and Personal Property)

Parcels Without Ag. Use	Acres	True Imp. Value	True Land Value	Total Value
92G-35-1/01.00	370	\$81,549,342	\$22,200,000	\$103,749,342
82A-02-1/00.00	316.5	\$88,334,577	\$18,990,000	\$107,324,577
82B-03-37/01.00	24.5	\$87,524,266	\$1,470,000	\$88,994,266
711		\$257,408,185	\$42,660,000	\$300,068,185

Parcels With Ag. Use	Acres	True Imp. Value	True Land Value	Total Value
82B-10-13/00.00	19	\$14,667,790	\$6,860.00	\$14,674,650
82B-03-37/00.00	57.7	\$0.00	\$20,830.00	\$20,830.00
82A-02-1/01.00	72	\$0.00	\$25,990.00	\$25,990.00
92G-35-5/01.00	173.13	\$0.00	\$45,720.00	\$45,720.00
92G-35-5/01.00	34.17	\$0.00	\$12,210.00	\$12,210.00
92G-36-18/01	14.15	\$1,120.00	\$3,960.00	\$5,080.00
92G-36-18/01	5.85		\$1,600.00	\$1,600.00
92G-36-15	0.78		\$230.00	\$230.00
376.78		\$14,668,910.00	\$117,400.00	\$14,786,310.00

Parcels with Ag. Use in fire district	Acres	True Imp. Value	True Land Value	Total Value
82A-11-4/00.00	95	\$0.00	\$34,300.00	\$34,300.00
82B-10-15/00.00	195.78	\$0.00	\$70,680.00	\$70,680.00
82B-03-34/00.00	69.6	\$581,080.00	\$25,130.00	\$606,210.00
360.38			\$130,110.00	\$711,190.00
			True Value	\$315,565,685.33
			Assessment Ratio	15.00%
			Assessed Value	\$47,334,852.80
			1/3 In Lieu	\$15,778,284.27
			County Tax (.03230)	\$509,638.58
			School Tax (.03105)	\$489,915.73
			Tax Amount	\$999,554.31 ★

2006 Nissan Tax Statement (Real and Personal Property)

Parcels Without Ag. Use	Acres	True Imp. Value	True Land Value	Total Value
92G-35-1/01.00	370	\$81,549,342	\$22,200,000	\$103,749,342
82A-02-1/00.00	316.5	\$88,334,577	\$18,990,000	\$107,324,577
82B-03-37/01.00	24.5	\$87,524,266	\$1,470,000	\$88,994,266
	711	\$257,408,185	\$42,660,000	\$300,068,185.33

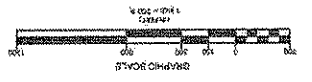
Parcels With Ag. Use	Acres	True Imp. Value	True Land Value	Total Value
82B-10-13/00.00	19	\$14,667,790	\$6,860.00	\$14,674,650
82B-03-37/00.00	57.7	\$0.00	\$20,830.00	\$20,830.00
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92G-36-18/01	5.85	\$0.00	\$1,600.00	\$1,600.00
92G-36-15	0.78	\$0.00	\$230.00	\$230.00
	376.78	\$14,668,910.00	\$117,400.00	\$14,786,310.00

Parcels with Ag. Use in fire district	Acres	True Imp. Value	True Land Value	Total Value
82A-11-4/00.00	95	\$0.00	\$34,300.00	\$34,300.00
82B-10-15/00.00	195.78	\$0.00	\$70,680.00	\$70,680.00
82B-03-34/00.00	69.6	\$581,080.00	\$25,130.00	\$606,210.00
	360.38	\$581,080.00	\$130,110.00	\$711,190.00

Lextron/Visteon 92G-35-1/05.00	True Value	\$5,474,927.00
Calsonic 92G-35-1/04.00	True Value	\$2,036,947.00

Personal Property PPIN 3413	True Value	\$734,484,179.00
Assessment Ratio	15.00%	
Assessed Value 1/3 in Lieu	True Value	\$1,057,561,738.33
County Tax (.03230)		\$158,634,260.75
School Tax (.03105)		\$52,878,086.92
Tax Amount		\$1,707,962.21
		\$1,641,864.60
		\$3,349,826.81

REUNION, INC.
 PART OF SECTIONS 26, 27 & 34, T-8N, R-1E
 MANITOWISH COUNTY, MISSOURI

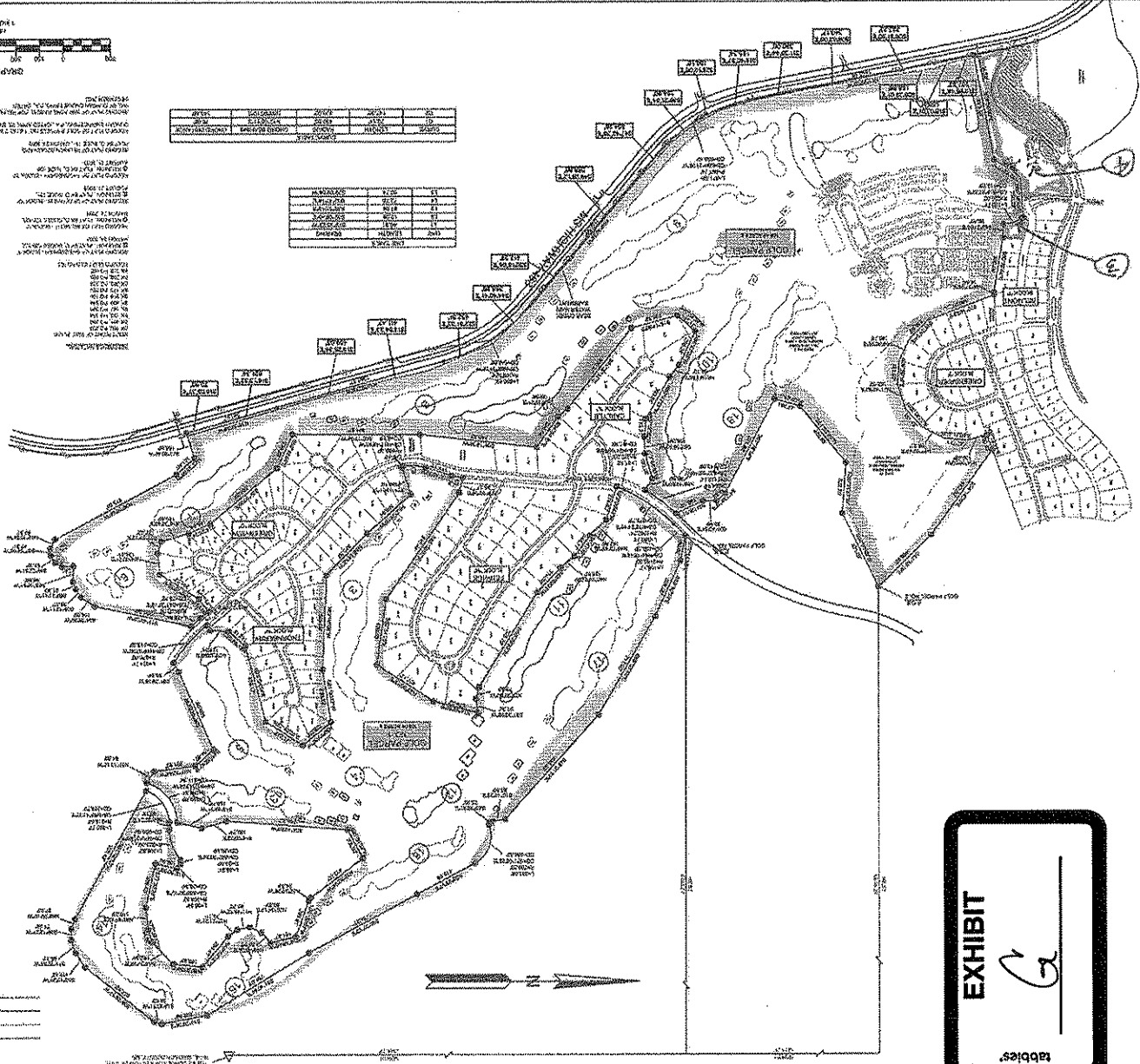


AREA	ACRES	PERCENT
SECTION 26	360.00	100.00
SECTION 27	360.00	100.00
SECTION 34	360.00	100.00
TOTAL	1080.00	100.00

AREA	ACRES	PERCENT
SECTION 26	360.00	100.00
SECTION 27	360.00	100.00
SECTION 34	360.00	100.00
TOTAL	1080.00	100.00

REUNION, INC. is the owner of the property described herein. The property is located in Sections 26, 27 and 34, Township 8 North, Range 1 East, Maniowish County, Missouri. The property is being offered for sale in several lots. The lots are described as follows:

LOT 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.



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LOT 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.

REUNION, INC.
 1000 S. MAIN ST.
 MANITOWISH, MISSOURI 64470
 (816) 338-1111

DUNGAN
 ENGINEERING, P.A.
 1000 S. MAIN ST.
 MANITOWISH, MISSOURI 64470
 (816) 338-1111

EXHIBIT
 G
 Rabbeles

DESCRIPTION - GOLF PARCEL NO. 1

Commence at a cotton picker spindle found at the Southeast corner of Section 26, Township 8 North, Range 1 East, Madison County MS. From said Point of Commencement run North for 2544.13 feet, thence run West for 6240.07 feet to a point on the east Right-of-Way of Honours Drive, said point also being the Point of Beginning. From said Point of Beginning leave said Right-of-Way of Honours Drive and run S78°54'38"E a distance of 160.52 feet; thence run S65°40'13"E a distance of 388.05 feet; thence run S60°22'43"E a distance of 717.90 feet; thence run S48°01'13"E a distance of 886.53 feet; thence run S10°18'23"E a distance of 85.60 feet; thence run S43°26'31"E a distance of 26.95 feet; thence run along a non-tangent curve to the right having a radius of 200.00 feet; an arc length of 281.08 feet, a chord bearing of S71°06'23"E, and a chord distance of 258.52 feet; thence run S28°23'11"E a distance of 416.38 feet; thence run S28°37'23"E a distance of 774.21 feet; thence run S31°40'44"E a distance of 751.03 feet; thence run S10°36'08"E a distance of 289.89 feet; thence run S15°23'51"W a distance of 52.03 feet; thence run S38°29'57"W a distance of 557.43 feet; thence run S56°10'20"W a distance of 107.42 feet; thence run S71°29'55"W a distance of 88.11 feet; thence run S89°12'57"W a distance of 71.59 feet; thence run N68°29'10"W a distance of 67.92 feet; thence run N61°02'13"W a distance of 925.48 feet; thence run along a non-tangent curve to the right having a radius of 218.54 feet; an arc length of 265.78 feet, a chord bearing of N53°41'37"E, and a chord distance of 249.70 feet; thence run N88°32'01"E a distance of 45.16 feet; thence run along a curve to the left having a radius of 323.00 feet; an arc length of 208.62 feet, a chord bearing of N70°01'49"E, and a chord distance of 205.02 feet; thence run along a reverse curve to the right having a radius of 20.00 feet; an arc length of 28.91 feet, a chord bearing of S87°03'24"E, and a chord distance of 26.46 feet; thence run along a reverse curve to the left having a radius of 209.32 feet; an arc length of 36.39 feet, a chord bearing of S50°37'12"E, and a chord distance of 36.34 feet; thence run S13°50'08"W a distance of 138.90 feet; thence run S77°35'28"E a distance of 286.43 feet; thence run N83°51'19"E a distance of 140.33 feet; thence run N72°06'32"E a distance of 84.80 feet; thence run N45°37'26"E a distance of 192.54 feet; thence run N06°20'58"E a distance of 183.35 feet; thence run N49°54'12"W a distance of 254.41 feet; thence run N37°21'21"W a distance of 70.11 feet; thence run N11°55'13"W a distance of 80.76 feet; thence run N26°34'19"E a distance of 80.89 feet; thence run N46°46'04"E a distance of 88.63 feet; thence run N14°18'45"W a distance of 161.47 feet; thence run N70°26'47"W a distance of 239.61 feet; thence run N52°39'29"W a distance of 24.63 feet; thence run N37°32'04"W a distance of 412.20 feet; thence run S61°31'52"W a distance of 205.02 feet; thence run S04°10'50"W a distance of 764.22 feet; thence run S16°03'29"E a distance of 162.74 feet; thence run S13°58'31"W a distance of 156.78 feet; thence run along a non-tangent curve to the left having a radius of 268.54 feet; an arc length of 339.50 feet, a chord bearing of S52°18'58"W, and a chord distance of 317.34 feet; thence run N57°13'42"W a distance of 84.82 feet; thence run N07°30'44"W a distance of 261.99 feet; thence run N41°23'30"W a distance of 154.89 feet; thence run

S66°04'23"W a distance of 539.96 feet; thence run S61°39'38"W a distance of 68.54 feet to a point on the east Right-of-Way of Honours Drive; thence run along said Right-of-Way along a non-tangent curve to the right having a radius of 970.00 feet; an arc length of 314.77 feet, a chord bearing of N48°33'33"W, and a chord distance of 313.39 feet to the southwest corner of Thornberry - Block "N" @ Reunion; thence leave said Right-of-Way of Honours Drive and run along the boundary of said Thornberry - Block "N" @ Reunion the following calls: run N53°23'29"E a distance of 40.40 feet; thence run N03°18'09"E a distance of 113.81 feet; thence run N41°04'58"E a distance of 142.18 feet; thence run N75°04'54"E a distance of 496.17 feet; thence run N32°40'25"E a distance of 277.17 feet; thence run N39°20'35"W a distance of 228.33 feet; thence run S81°00'47"W a distance of 338.32 feet; thence run N87°46'08"W a distance of 599.88 feet; thence run N45°44'42"W a distance of 370.39 feet; thence run N42°07'15"W a distance of 369.84 feet; thence run S71°18'31"W a distance of 185.19 feet to a point on the east Right-of-Way of Honours Drive; thence leave said boundary of Thornberry - Block "I" and run along the east Right-of-Way of Honours Drive the following calls: run along a non-tangent curve to the right having a radius of 620.00 feet; an arc length of 6.19 feet, a chord bearing of N12°49'45"W, and a chord distance of 6.19 feet; thence run along a compound curve to the right having a radius of 270.00 feet; an arc length of 147.30 feet, a chord bearing of N03°05'10"E, and a chord distance of 145.48 feet; thence run N16°45'32"E a distance of 174.13 feet; thence run along a curve to the left having a radius of 430.00 feet; an arc length of 70.14 feet, a chord bearing of N12°05'11"E, and a chord distance of 70.06 feet to the southwest corner of Fenwick - Block "M" @ Reunion; thence leave said Right-of-Way of Honours Drive and run along the boundary of said Fenwick - Block "M" @ Reunion the following calls: run S76°10'04"E a distance of 98.27 feet; thence run S55°38'57"E a distance of 816.44 feet; thence run S82°04'25"E a distance of 420.88 feet; thence run N33°00'19"E a distance of 427.12 feet; thence run N14°49'50"E a distance of 289.02 feet; thence run S81°23'09"W a distance of 91.24 feet; thence run N75°37'30"W a distance of 75.83 feet; thence run N58°39'35"W a distance of 703.70 feet; thence run N46°00'31"W a distance of 214.55 feet; thence run N40°28'27"W a distance of 135.87 feet; thence run N54°47'28"W a distance of 144.71 feet; thence run N43°52'45"W a distance of 142.86 feet; thence run N72°36'44"W a distance of 219.40 feet to a point on the east Right-of-Way of Honours Drive; thence leave said boundary of Fenwick - Block "M" and run along the east Right-of-Way of Honours Drive the following remaining calls: run along a non-tangent curve to the right having a radius of 370.00 feet; an arc length of 51.42 feet, a chord bearing of N21°09'58"E, and a chord distance of 51.38 feet; thence run along a compound curve to the right having a radius of 1,062.74 feet; an arc length of 380.75 feet, a chord bearing of N35°24'40"E, and a chord distance of 378.72 feet; thence run along a reverse curve to the left having a radius of 2,103.80 feet; an arc length of 106.17 feet, a chord bearing of N44°13'45"E, and a chord distance of 106.16 feet back to the Point of Beginning.

The above described parcel is located in the West $\frac{1}{2}$ of the Southwest $\frac{1}{4}$, the Southeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 26, the Southwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$, the East $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ of Section 27, the Northeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 34, the North $\frac{1}{2}$ of the Northwest $\frac{1}{4}$, and the Southeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 35, Township 8 North, Range 1 East, Madison County MS, and contains 108.04 acres more or less.

DESCRIPTION - GOLF PARCEL NO. 2

Commence at a cotton picker spindle found at the Southeast corner of Section 26, Township 8 North, Range 1 East, Madison County MS. From said Point of Commencement run North for 3755.84 feet, thence run West for 5910.26 feet to the Point of Beginning. From said Point of Beginning run S64°03'48"W a distance of 521.03 feet; thence run N85°31'47"W a distance of 322.25 feet; thence run S51°25'25"W a distance of 460.98 feet; thence run S15°57'40"W a distance of 166.27 feet; thence run S62°28'54"E a distance of 671.88 feet; thence run S41°38'50"E a distance of 74.20 feet; thence run S00°40'54"E a distance of 83.99 feet; thence run S24°25'01"E a distance of 188.18 feet to a point on the west Right-of-Way of Honours Drive; thence run along said west Right-of-Way of Honours Drive along a non-tangent curve to the left having a radius of 1,122.74 feet; an arc length of 244.14 feet, a chord bearing of S37°32'49"W, and a chord distance of 243.66 feet to the northeast corner of Carlyle - Block "L" @ Reunion; thence leave said west Right-of-Way of Honours Drive and run along the boundary of Carlyle - Block "L" @ Reunion the following calls: run N58°19'30"W a distance of 86.59 feet; thence run S73°48'30"W a distance of 165.08 feet; thence run S87°58'43"W a distance of 106.29 feet; thence run N85°12'36"W a distance of 115.21 feet; thence run N60°47'07"W a distance of 303.52 feet; thence run N51°41'55"W a distance of 96.70 feet; thence run N64°27'38"W a distance of 238.24 feet; thence run S40°43'29"W a distance of 151.12 feet; thence run S15°14'50"E a distance of 298.59 feet; thence run S51°37'31"E a distance of 650.37 feet; thence run S40°42'21"E a distance of 79.85 feet; thence run S54°54'42"E a distance of 234.58 feet; thence run S06°15'38"W a distance of 272.28 feet; thence leave said boundary of Carlyle - Block "L" @ Reunion and continue S06°15'38"W a distance of 468.29 feet to the northwest corner of Thornberry - Block "N" @ Reunion; thence run along the boundary of said Thornberry - Block "N" the following calls: run S00°17'04"W a distance of 801.97 feet; thence run S65°42'54"E a distance of 236.89 feet to a point on the boundary of Greenview - Block "O" @ Reunion; thence leave said boundary of Thornberry - Block "N" and along the boundary of said Greenview - Block "O" @ Reunion the following calls: run S39°50'09"E a distance of 550.38 feet; thence run S24°25'24"E a distance of 146.64 feet; thence run S16°32'45"E a distance of 180.86 feet; thence run S72°58'12"E a distance of 77.22 feet; thence run N84°52'21"E a distance of 134.01 feet; thence run N32°29'59"E a distance of 291.53 feet; thence run N50°44'15"E a distance of 103.66 feet to a point on the west Right-of-Way of Honours Drive; thence run S39°15'45"E along said Right-of-Way of Honours Drive a distance of 67.04 feet; thence continue along said Right-of-Way along a curve to the left having a radius of 1,030.00 feet; an arc length of 78.84 feet, a chord bearing of S41°27'19"E, and a chord distance of 78.82 feet; thence leave said Right-of-Way of Honours Drive and run S11°49'02"W a distance of 625.84 feet; thence run S34°09'20"W a distance of 104.69 feet; thence run S56°12'11"W a distance of 59.37 feet; thence run S69°21'41"W a distance of 51.80 feet; thence run N88°35'51"W a distance of 98.59 feet; thence run S02°47'14"E a distance of 72.75 feet; thence run S29°09'54"W a distance of 50.74 feet; thence run S59°02'51"W a distance of

52.39 feet; thence run S87°54'56"W a distance of 47.31 feet; thence run N62°18'54"W a distance of 63.81 feet; thence run N28°08'54"W a distance of 873.58 feet; thence run N42°25'09"W a distance of 151.48 feet; thence run S73°20'40"W a distance of 168.45 feet to a point on the east Right-of-Way of MS Highway 463; thence run along said east Right-of-Way of MS Highway 463 the following calls: run N15°52'54"W a distance of 591.07 feet; thence run N15°30'16"W a distance of 1,086.57 feet; thence run along a non-tangent curve to the left having a radius of 1,091.74 feet; an arc length of 658.62 feet, a chord bearing of N32°34'12"W, and a chord distance of 648.68 feet; thence run N49°49'58"W a distance of 1,265.97 feet; thence run along a non-tangent curve to the right having a radius of 991.74 feet; an arc length of 671.97 feet, a chord bearing of N30°21'05"W, and a chord distance of 659.19 feet; thence run N11°02'00"W a distance of 1,445.46 feet; thence leave said Right-of-Way of MS Highway 463 and run N78°58'00"E a distance of 673.42 feet; thence run N33°58'00"E a distance of 199.63 feet; thence run N86°18'40"E a distance of 147.65 feet to the southwest corner of Belmont - Block "I" @ Reunion; thence run along the boundary of Belmont - Block "I" @ Reunion the following calls: continue N86°18'40"E a distance of 108.63 feet; thence run S32°06'40"E a distance of 12.06 feet; thence run along a curve to the right having a radius of 220.00 feet; an arc length of 120.71 feet, a chord bearing of S16°23'32"E, and a chord distance of 119.20 feet; thence run S86°31'03"E a distance of 89.40 feet; thence run S80°39'44"E a distance of 350.99 feet; thence run N86°27'08"E a distance of 14.54 feet to the northwest corner of Greenbrier - Block "I" @ Reunion; thence leave said boundary of Belmont - Block "I" @ Reunion and run along the boundary of Greenbrier - Block "I" @ Reunion the following calls: run S20°46'35"E a distance of 449.00 feet; thence run S45°24'54"E a distance of 166.59 feet; thence run S64°30'08"E a distance of 150.78 feet; thence run S85°59'16"E a distance of 151.02 feet; thence run N71°42'52"E a distance of 162.68 feet; thence run N49°18'22"E a distance of 151.42 feet; thence run N27°02'43"E a distance of 162.21 feet; thence run N05°17'55"E a distance of 142.75 feet; thence run N14°08'50"W a distance of 130.49 feet; thence run N69°51'27"E a distance of 100.03 feet; thence leave said boundary of Greenbrier - Block "I" @ Reunion and run S54°14'20"E a distance of 662.50 feet; thence run S44°38'19"E a distance of 468.93 feet back to the Point of Beginning.

The above described parcel is located in the West ½ of the Southeast ¼, the Northeast ¼ of the Southeast ¼, the Northeast ¼ of the Southwest ¼, the Northeast ¼, and the East ½ of the Northwest ¼ of Section 27, the North ½ of the Northeast ¼, the Southeast ¼ of the Northeast ¼ of Section 34, Township 8 North, Range 1 East, Madison County MS, and contains 166.40 acres more or less.

PARCEL NO. 3

DEVLIN HOUSE PARCEL

LOT 1-20, BELMONT - BLOCK "1" @ REUNION AS
RECORDED IN THE CHANCERY CLERK'S OFFICE
OF MADISON COUNTY, MISSISSIPPI, PLAT BOOK D,
SLIDE 120-122, MARCH 24, 2003

PARCEL NO. 4

DESCRIPTION - REUNION HALL PARCEL

Commence at the southwest corner of Reunion Boulevard as recorded in the Chancery Clerk's office of Madison County, Mississippi, said point being on the east Right-of-Way of MS Highway 463, and also being the Point of Beginning. From said Point of Beginning leave said east Right-of-Way of MS Highway 463 and run along the south Right-of-Way of said Reunion Boulevard the following calls: run along a curve to the right having a radius of 126.20 feet; an arc length of 92.72 feet, a chord bearing of S87°14'08"E, and a chord distance of 90.65 feet; thence run S44°40'49"E a distance of 15.56 feet; thence run along a non-tangent curve to the left having a radius of 234.73 feet; an arc length of 95.85 feet, a chord bearing of S56°24'09"E, and a chord distance of 85.18 feet; thence run along a compound curve to the left having a radius of 195.55 feet; an arc length of 222.62 feet, a chord bearing of N79°17'09"E, and a chord distance of 210.79 feet; thence run N46°40'19"E a distance of 42.71 feet; thence run along a curve to the left having a radius of 365.65 feet; an arc length of 115.75 feet, a chord bearing of N37°36'12"E, and a chord distance of 115.27 feet; thence run N28°32'05"E a distance of 32.69 feet; thence run along a non-tangent curve to the right having a radius of 655.11 feet; an arc length of 231.82 feet, a chord bearing of N38°40'16"E, and a chord distance of 230.61 feet; thence run N65°00'41"E a distance of 109.87 feet; thence run N62°19'48"E a distance of 31.18 feet; thence run along a non-tangent curve to the left having a radius of 269.96 feet; an arc length of 55.69 feet, a chord bearing of N54°23'32"E, and a chord distance of 55.59 feet; thence run along a non-tangent curve to the right having a radius of 78.56 feet; an arc length of 32.45 feet, a chord bearing of N60°55'22"E, and a chord distance of 32.22 feet; thence run along a non-tangent curve to the right having a radius of 287.95 feet; an arc length of 66.45 feet, a chord bearing of N82°39'42"E, and a chord distance of 66.30 feet; thence run along a non-tangent curve to the right having a radius of 400.00 feet; an arc length of 13.93 feet, a chord bearing of S88°01'57"E, and a chord distance of 13.93 feet to the west boundary of Belmont - Block "I" @ Reunion and the west Right-of-Way of Country Club Drive; thence leave said Right-of-Way of Reunion Boulevard and run along the west boundary of Belmont - Block "I" and the west Right-of-Way of said Country Club Drive the following calls: run along a compound curve to the right having a radius of 20.00 feet; an arc length of 32.44 feet, a chord bearing of S40°33'47"E, and a chord distance of 29.00 feet; thence run S05°54'32"W a distance of 137.76 feet; thence run along a curve to the left having a radius of 220.00 feet; an arc length of 134.16 feet, a chord bearing of S11°33'40"E, and a chord distance of 132.09 feet; thence run S29°01'52"E a distance of 20.72 feet to a point on the north boundary of Golf Parcel No. 2 as recorded in the Chancery Clerk's office of Madison County Mississippi; thence leave said west boundary of Belmont - Block "I" and west Right-of-Way of Country Club Drive and run along said north boundary of Golf Parcel No. 2 the following calls: run S86°18'40"W a distance of 147.64 feet; thence run S33°58'00"W a distance of 199.63 feet; thence run S78°58'00"W a distance of 673.42 feet to a point on the east Right-of-Way of MS Highway 463; thence leave said boundary of Golf Parcel No. 2 and run N11°02'00"W along said east Right-of-Way of MS Highway 463 a distance of 228.05 feet back to the Point of Beginning.

The above described parcel is located in the north half of the NW 1/4 of Section 27, Township 8 North, Range 1 East, Madison County MS, and contains 4.65 acres more or less.

_____, 2006

Mississippi Tax Commission
Office of Alcoholic Beverage Control
Post Office Box 1033
Jackson, MS 39215

Re: Application for Qualified Resort Status with respect to Certain Property
relating to the Reunion Golf & Country Club

Ladies/Gentlemen:

The Madison County Board of Supervisors submits the attached application for the designation of certain property located within the Reunion subdivision located in Madison County, Mississippi. The purpose of the application is to enable Reunion Golf & Country Club, or a lessee of such club's food and beverage facilities, to apply for an ABC permit for certain club-related facilities. We understand that such designation would occur by operation of law on the date that the Reunion subdivision has 400 homes, but it is our view that such designation is appropriate now for the specified portion of the subdivision for which the application is made, given the quality of the recreational facilities included therein. Attached are the documents in support of the application required by Tax Commission Local Option Regulation No. 18.

Please note that the Madison County Board has conditioned its preliminary approval of the resort status designation (and thus its application) on the hours or service for such resort area being set so as to be identical to those that apply in the City of Madison whose current boundary is adjacent to the proposed area.

Please contact counsel to the Board, Ed Brunini, Jr. (601-948-3191) or counsel to Renuion, Selby A. Ireland (601-985-4566), if you need any further information about the application.

Sincerely yours,

MADISON COUNTY BOARD OF SUPERVISORS

President

*In re: Application for Qualified Resort Status with
respect to Certain Property of the Reunion Golf & Country Club
under the Regulations of the Mississippi State Tax Commission*

WHEREAS, on _____, 2006, a representative of Reunion Golf & Country Club, did appear before the Board and presented the following resolution for its consideration:

RESOLUTION

WHEREAS, Madison County recognizes that well-planned, large scale residential housing developments are highly beneficial to both the county and its residents, especially when such developments include substantial investments in a variety of athletic and recreational facilities; and

WHEREAS, Reunion Golf & Country Club is part of a residential development which is slated to include as many as 2,800 residential units as well as golf, tennis, equestrian and other athletic recreational facilities and amenities; and

WHEREAS, at present more than _____ residential units in the Reunion development have been completed and another _____ are presently under construction; and

WHEREAS, by operation of law (under Miss. Code Ann. §67-1-5(o)) and without any action on the part of the Madison County Board of Supervisors or the Mississippi State Tax Commission, Reunion Golf & Country Club shall be classified as a “qualified resort” upon the completion of its 400th residential unit, which could occur as soon as _____, 200____ based on current trends; and

WHEREAS, as required by the Mississippi State Tax Commission, the proposal by Reunion Golf & Country Club to designate a specified area within the development as a “qualified resort area” has been endorsed by Madison area civic clubs and is not opposed by county law enforcement officials;

WHEREAS, in recognition of the substantial and continuing investment being made in connection with the development of the Reunion Golf & Country Club and to better enable such facilities to attract visitors, vacationers and other guests to Madison County for athletic and recreational events, it is appropriate that the Reunion Golf & Country Club development be designated as a “qualified resort area” prior to completion of its 400th residential unit; and

WHEREAS, the Reunion Golf & Country Club has agreed that it will independently request, and otherwise fully support, the setting of legal hours for the proposed qualified resort area so as to be identical with those of the City of Madison, Mississippi.

NOW, THEREFORE, BE IT RESOLVED, that, the Madison County Board of Supervisors does hereby approve the designation of the real property described in Exhibit A (the "Subject Property") hereto as a "qualified resort area" within the meaning of Miss. Code Ann. §67-1-5(o) and, by these presents, it does hereby authorize and direct the President of this body to submit an application containing a certified copy of this resolution (together with all exhibits hereto) and the other required documents (in the form provided to the Madison County Board of Supervisors or its counsel by Reunion Golf & Country Club) to the Mississippi State Tax Commission for the Subject Property of Reunion Golf & Country Club be so designated.

IT IS FURTHER RESOLVED, THAT, the Madison County Board of Supervisors shall, by and through its counsel, petition the Mississippi State Tax Commission to require that the legal hours of service applicable to the proposed qualified resort area be set so as to be identical to those imposed by the City of Madison, Mississippi and to inform the State Tax Commission that the County's application for the Subject Property to be designated as a qualified resort area is expressly conditioned upon the legal hours of service for the resort area conforming to those of the City of Madison, Mississippi.

Following discussion, _____ did move and _____ did second a motion to adopt and approve the above and foregoing Resolution. The vote on the matter being as follows:

Supervisor Douglas L. Jones	_____
Supervisor Tim Johnson	_____
Supervisor Andy Taggart	_____
Supervisor Karl M. Banks	_____
Supervisor Paul Griffin	_____

the matter carried and said Resolution was and is hereby adopted.

SO ORDERED this the ___ day of _____, 2006.

[The copy to be included with the application letter should be "certified"]

2. QUALIFIED RESORT AREA:

(A) A qualified resort area must be clearly established, understood and agreed upon by the resort area community. A community may be considered for a qualified resort area classification by the State Tax Commission by submitting a proper application.

(B) The application may be submitted by the President of the Board of Supervisors or the Mayor or Mayors of the municipality or municipalities affected. In the event the President of the Board of Supervisors or the Mayor refuses to submit such application, the same may be submitted by no less than 100 adult citizens of the community to be affected, and shall in each instance include the following items:

- (1) A map clearly marked to indicate the specific area under consideration
 - (2) Reasons why the Particular area should be classified as a qualified resort area.
 - (3) Endorsements from two (2) civic clubs in the area under consideration.
 - (4) Assurance from the Sheriff or Sheriff's of the area that he/they will enforce the Local Option Alcoholic Beverage Control Laws of the State of Mississippi and the rules and regulations of the Alcoholic Beverage Control Division in such an area. If the area is located within a municipality, such assurance shall also be given by Chief of Police of such municipality or municipalities.
 - (5) A certified copy of the order or orders as entered on the minute books of the governing body.
 - (6) Proof of publication of legal notice and all public opinion responses. Legal notice must be printed once each week for two consecutive weeks in a newspaper having general circulation in the area. The notice must state that an application for classification as a qualified resort area is being filed, the contents of the application, and a request for public opinion from residents in the area under consideration, and that approval will permit the operation of open bars in the area.
- (C) Adjacent or affected areas may either join in or file objections to the application with the Commission.



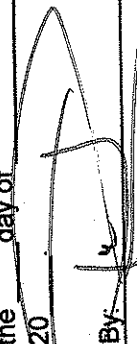
CONTRACT CHANGE ORDER		CHANGE ORDER NUMBER: 002	
		AGREEMENT DATE: December 8, 2006	
CONTRACT DESCRIPTION:			
Design Change of Gluckstadt Road due to strength of existing pavement structure. Addition of borrow due to unsuitable subgrade soil.			
OWNER:		CONTRACTOR:	
MADISON COUNTY		SUPERIOR ASPHALT, INC	
<p>The following changes will be made in the CONTRACT TIME:</p> <p>Current Contract Time: <u>120</u> Calendar Days</p> <p>Change in Contract Time: <u>0</u> Calendar Days</p> <p>Adjusted Contract Time: <u>120</u> Calendar Days</p>		<p>The following changes will be made in the CONTRACT AMOUNT:</p> <p>Current Contract Amount: <u>\$2,903,146.30</u></p> <p>Change in Contract Amount: <u>-\$74,849.00</u></p> <p>Adjusted Contract Amount: <u>\$2,828,297.30</u></p> <p>The change in the Contract Amount is based on the itemized attachment hereto.</p>	
ENGINEER'S RECOMMENDATION		CONTRACTOR'S ACCEPTANCE	
<p>I, the undersigned ENGINEER, do hereby recommend approval of this CHANGE ORDER to the Construction Agreement for the above named Contract. This recommendation is based on the attached UNIT PRICE SCHEDULE and/or CHANGE ORDER JUSTIFICATION for each of the changes proposed.</p> <p>Warrock and Associates, LLC</p> <p>By: </p> <p>Date: <u>12/12/06</u></p>		<p>I, the undersigned duly authorized representative of the above named CONTRACTOR, do hereby accept this CHANGE ORDER to the Construction Agreement and further agree that no other provision of the Contract Documents shall be altered or amended except as herein provided.</p> <p>WITNESS MY SIGNATURE this the <u>8th</u> day of <u>DECEMBER</u> 20<u>06</u>.</p> <p>By: </p> <p>Date: <u>12/8/6</u></p>	
ENGINEER'S RECOMMENDATION		OWNER'S APPROVAL	
		<p>I, the undersigned duly authorized representative of the above named OWNER, do hereby approve this CHANGE ORDER to the Construction Agreement was approved by the Board of <u>Superior Asphalt</u> on the <u>18</u> day of <u>December</u> 20<u>06</u> and further acknowledge that no other provision of the Contract Documents shall be altered or amended except as herein provided.</p> <p>WITNESS MY SIGNATURE this the <u>18</u> day of <u>December</u> 20<u>06</u>.</p> <p>By: </p> <p>Date: <u>12/18/2006</u></p>	

EXHIBIT
 A

Change Order Number 2

Agreement Date 12/8/2006

Contract Description:

Design Change of Gluckstadt Road due to strength of existing pavement structure.
 Addition of borrow due to unsuitable subgrade soil.

Owner Madison County
 Contractor Superior Asphalt Inc.

Current Contract Time 120.00
 Change in Contract Time -
 Adjusted Contract Time 120.00

Adjusted Contract Completion Date

Current Contract Amount \$ 2,903,146.30
 Change in Contract Amount \$ (74,849.00)
 Adjusted Contract Amount \$ 2,828,297.30

Change Order

Item No.	Description	Original Quantity	Adjusted Quantity	Change in Quantity	Unit	Unit Price	Amount	
3	Removal of Asphalt Pavements(All Depths)	14,019.0	9,691.0	(4,328.0)	SY	\$ 3.00	(12,984.00)	
13	Plant Mix Bituminous Base Course(Type 6)	10,149.0	8,800.0	(1,349.0)	TN	\$ 60.00	(80,940.00)	
16	Lime	435.0	370.0	(65.0)	TN	\$ 145.00	(9,425.00)	
17	Hot Bituminous Pavement Surface	6,038.0	5,700.0	(338.0)	TN	\$ 70.00	(23,660.00)	
98	Borrow Excavation(LVM)(Contractor)(Class 7-8)	0.0	2,000.0	2,000.0	CY	\$ 16.98	33,960.00	
99	Sawcut Asphalt(Var Depth)	0.0	3,500.0	3,500.0	LF	\$ 5.20	18,200.00	
Total Increase in Contract Amount.....							\$	(74,849.00)

BRUNINI
BRUNINI, GRANTHAM, GROWER & HEWES, PLLC
ATTORNEYS AT LAW

Ed BRUNINI, Jr.

E-mail: ebrunini@brunini.com
Direct: 601.960.6854

1400 Trustmark Building
248 East Capitol Street
Jackson, Mississippi 39201
Telephone: 601.948.3101

Post Office Drawer 119
Jackson, Mississippi 39205
Facsimile: 601.960.6902

December 7, 2006

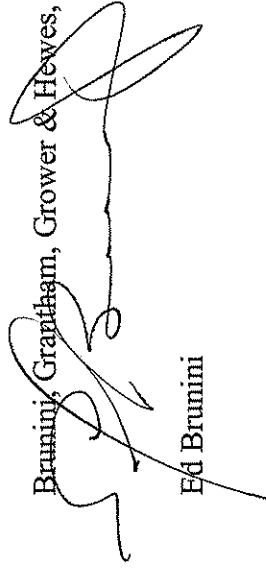
Eric T. Hamer
Miller & Hamer
Post Office Box 12269
Jackson, MS 39236-2269

Dear Eric:

As you are, of course, aware, the Madison County Board of Supervisors has requested your professional legal services in connection with the acquisition of rights-of-way for road enlargement and enhancement of that portion of Gluckstadt Road beginning at its intersection with Interstate Highway 55 North, and ending approximately 1/4 mile west of its intersection with Bozeman/Catlett Road. The project is described as Gluckstadt West, and is wholly within Madison County, Mississippi.

The Board wishes to have your agreement to a rate of \$195 per hour, plus normally accepted expense reimbursement, which you have verbally indicated is acceptable to you. If this is accurate, please execute the enclosed copy on the space provided and return to Donnie Caughman for retention in his files.

Sincerely,

Brunini, Grantham, Grower & Hewes, PLLC

Ed Brunini

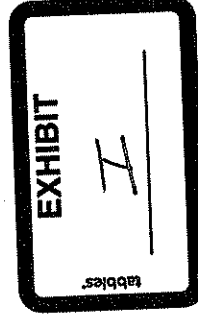
ELB/cu

cc: Donnie Caughman

Accepted this the 11th Day of December, 2006



Eric Hamer



1. AGREEMENT NUMBER 43-07-0007	2. EFFECTIVE DATE December 1, 2006	3. REQUEST FOR DETENTION SERVICES (RDS) NO. 06-227
4. ISSUING OFFICE UNITED STATES MARSHALS SERVICE WITNESS SECURITY & PRISONER OPERATIONS DIV. WASHINGTON, DC 20530-1000	5. LOCAL GOVERNMENT NAME AND ADDRESS Madison County Jail 2935 Highway 51 Canton, MS 39046	FACILITY CODE(S) 4E9
6. APPROPRIATION DATA 15X1020	Contact Person: Chuck McNeil Area Code & Telephone No.: (601) 855-0732	

7. ITEM NO.	8. SUPPLIES/SERVICES	9. QUANTITY	10. UNIT	11. UNIT PRICE	12. AMOUNT
	This agreement is for the housing, safekeeping, and subsistence of federal prisoners, in accordance with the contents set forth herein.	ESTIMATED USMS PRISONER DAYS 50,000	PDs	PER DIEM RATE \$40.00	ESTIMATED ANNUAL PAYMENT \$2,000,000.00
		ESTIMATED GUARD HOURS 500	GHS	GUARD RATE \$18.43	\$9,215.00

13. AGENCY CERTIFYING

To the best of my knowledge and belief, data submitted in support of this agreement is true and correct, the document has been duly authorized by the governing body of the Department or Agency and the Department or Agency will comply with ALL PROVISIONS SET FORTH HEREIN.

14. NAME AND TITLE OF LOCAL GOVERNMENT AUTHORIZED TO SIGN AGREEMENT

John Pemberton 4 Dec. 06
SIGNATURE DATE
TOBY TROWBRIDGE JR SHERIFF
NAME (Type or Print) TITLE MADISON Co

15. PRISONER TYPE TO BE INCLUDED

UNSENTENCED
 Adult Male
 Adult Female
 Juvenile
 ICE

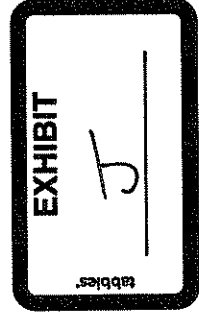
SENTENCED
 Adult Male
 Adult Female
 Juvenile
 BOP

16. LEVEL OF USE
 Minimum (0-249)
 Medium (250-999)
 Major (1000 +)

17. NAME OF AUTHORIZING OFFICIAL

Gale Watkins
NAME (Type or Print)
Gale Watkins
(SIGNATURE OF GRANTS ANALYST)

DATE: 12/29/06



ARTICLE I - PURPOSE AND SECURITY PROVIDED

The purpose of this Intergovernmental Service Agreement (IGA) is to establish a formal binding relationship between the United States Marshals Service (USMS) and other federal user agencies (the Federal Government) and Madison County, MS (the Local Government) for the detention of persons charged with or convicted of violations of federal law or held as material witnesses (federal prisoners) at the Madison County Jail (the facility).

The Local Government agrees to accept and provide for the secure custody, care and safekeeping of federal prisoners in accordance with federal, state, and local law, standards, policies, procedures, or court orders applicable to the operations of the facility. The USMS considers all federal prisoners medium/maximum security-type prisoners that are housed within the confines of the facility, at a level appropriate for prisoners considered a risk of flight, a danger to the community, or wanted by other jurisdictions.

ARTICLE II - ASSIGNMENT AND CONTRACTING OF DETENTION SUPPORT SERVICES

1. Neither this agreement nor any interest therein may be assigned or transferred to any other party without prior written approval by the USMS.
2. None of the detention support services shall be contracted out to another organization without prior approval by the USMS. Where the intention to award contracts is made known at the time of application, the approval may be considered granted if these activities are funded as proposed.
3. All contracts or assignments must be formalized in a written contract or other written agreement between the parties involved.
4. The contract or agreement must, at a minimum, state the activities to be performed, the time schedule, the project policies, and the flow-through requirements that are applicable to the contractor or other recipient, other policies and procedures to be followed, the dollar limitation of the agreement, and the cost principles to be used in determining allowable costs. The contract or other written agreement must not affect the recipient's overall responsibility for the duration of the project and accountability to the government.
5. Contracts or agreements which are executed by the state/local government subsequent to this IGA that result in additional costs to the USMS over and above the per diem rate must be authorized in writing and in advance by the USMS. Any unauthorized contracts or agreements will be the financial responsibility of the state/local government not the USMS.

ARTICLE III - MEDICAL SERVICES

1. The Local Government agrees to provide federal prisoners with the same level of health care and services inside the facility that are provided to local prisoners.
2. All costs associated with health care services (to include medical supplies and medication) provided inside the facility will be the responsibility of the Local Government. All costs associated with hospital and health care services (to include prescription medication not included in the facility's formulary) provided outside of the facility will be the responsibility of the USMS and billed directly by the provider to the USMS.
3. The Local Government agrees to notify the United States Marshal (USM) as soon as possible of all emergency health care provided to USMS prisoners to include when removal from the facility is required. The Local Government must obtain prior authorization from the USM for all other health care services required outside the facility.
4. All health care services to be provided outside the facility for USMS prisoners will be in accordance with USMS Publication 100 (Prisoner Health Care Standards).

5. When a federal prisoner is being transferred from the facility by the USMS, adequate prescription medication will be provided by the facility to accompany the prisoner. Due to USMS airlift requirements, female prisoners will be provided a 7 day supply of medication and male prisoners will be provided a 3 day supply of medication.
6. The facility will have in place an adequate infectious disease control program which includes testing all prisoners for Tuberculosis as soon as possible upon intake (not to exceed 14 days). TB testing will be accomplished in accordance with the latest CDC Guidelines and the results will be documented on a Form USM 553 as well as in the prisoner medical record. The facility agrees to immediately notify the USM of any cases of suspected or active TB so that any scheduled transports or productions can be delayed until the prisoner's TB status is verified by a physician.
7. Medical records must travel with the federal prisoner. If medical records are maintained at a medical contractor's facility, it is the detention facility's responsibility to obtain them before a federal prisoner is moved. Upon notice by the USM that a federal prisoner is being transferred from the facility, the facility medical staff must complete and provide a Form 553.
8. Federal prisoners may be charged a co-payment for medical services provided by the Local Government, but such charges must be administered by the Local Government in accordance with Public Law 106-294, the Federal Prisoner Health Care Copayment Act of 2000 (Title 18, 4013d). Specifically, all fees charged must be authorized under state law, be the same amount paid by state and local prisoners, for care not specifically excluded by federal law, not applied to indigent prisoners, and levied only after federal prisoners have been given 30 days prior notice by the facility.

ARTICLE IV - RECEIVING AND DISCHARGE

1. The Local Government agrees to accept as federal prisoners those persons committed by federal law enforcement officers for violations of federal laws only upon presentation by the officer of proper law enforcement credentials.
2. The Local Government agrees to release federal prisoners only to law enforcement officers of agencies initially committing the prisoner (i.e., DEA, ICE) or to a Deputy USM. Those prisoners who are remanded to custody by a USM may only be released to a USM or an agent specified by the USM of the Judicial District.
3. The Federal Government agrees to maintain federal prisoner population levels at or below the level established by the facility administrator.
4. Federal prisoners may not be released from the facility or placed in the custody of state or local officials for any reason except for medical emergency situations. Federal prisoners sought for a state or local court proceeding must be acquired through a Writ of Habeas Corpus or the Interstate Agreement of Detainers and then only with the concurrence of the District USM.
5. The Local Government agrees to notify the USM as soon as possible when a federal prisoner is involved in an escape, attempted escape, or conspiracy to escape from the facility.

ARTICLE V - PERIOD OF PERFORMANCE

This agreement shall be in effect indefinitely until terminated in writing by either party. Should conditions of an unusual nature occur making it impractical or undesirable to continue to house prisoners, the Local Government may suspend or restrict the use of the facility by giving written notice to the USM. Such notice will be provided thirty (30) days in advance of the effective date of formal termination and at least two (2) weeks in advance of a suspension or restriction of use unless an emergency situation requires the immediate relocation of prisoners.

ARTICLE VI - PER DIEM RATE AND ECONOMIC PRICE ADJUSTMENT

1. Per diem rates shall be established on the basis of actual and allowable costs associated with the operation of the facility during a recent annual accounting period.
2. The Federal Government shall reimburse the Local Government at the per diem rate identified on page one (1) of this agreement. The rate may be renegotiated not more than once per year, after the agreement has been in effect for twelve (12) months.
3. The rate covers one (1) person per "prisoner day." The Federal Government may not be billed for two (2) days when a prisoner is admitted one evening and removed the following morning. The Local Government may bill for the day of arrival, but not for the day of departure.
4. When a rate increase is desired, the Local Government shall submit a written request to the USM at least sixty (60) days prior to the desired effective date of the rate adjustment. All such requests must contain a completed Cost Sheet for Detention Services (USM-243) which can be obtained from the USM. The Local Government agrees to provide additional cost information to support the requested rate increase and to permit an audit of accounting records upon request of the USMS.
5. Criteria used to evaluate the increase or decrease in the per diem rate shall be those specified in the Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments.
6. The effective date of the rate modification will be negotiated and specified on the IGA Modification form approved and signed by a USMS Grant Specialist. The effective date will be established on the first day of the month for accounting purposes. Payments at the modified rate will be paid upon the return of the signed modification by the authorized Local Government official to the USM.

ARTICLE VII - BILLING AND FINANCIAL PROVISIONS

1. The Local Government shall prepare and submit original and separate invoices each month to the federal agencies listed below for certification and payment.

U.S. MARSHALS SERVICE
SOUTHERN DISTRICT OF MISSISSIPPI
JAMES O. EASTLAND BUILDING
245 E. CAPITOL STREET, ROOM 305
JACKSON, MISSISSIPPI 39205
(601) 965-4050

IMMIGRATION & CUSTOMS ENFORCEMENT
EASTERN REGIONAL OFFICE
DETENTION & DEPORTATION OFFICE
70 KIMBALL AVENUE
S. BURLINGTON, VERMONT 05403
(802) 951-6428

BUREAU OF PRISONS
COMMUNITY CORRECTIONS OFFICE
P.O. BOX 171, 15 LEE STREET
US COURTHOUSE, ROOM B-18
MONTGOMERY, ALABAMA 36101

2. To constitute a proper monthly invoice, the name and address of the facility, the name of each federal prisoner, their specific dates of confinement, the total days to be reimbursed, the appropriate per diem rate as approved in the IGA, and the total amount billed (total days multiplied by the rate per day) shall be listed. The name, title, complete address, and phone number of the local official responsible for invoice preparation should also be listed on the invoice.
3. The Prompt Payment Act, Public Law 97-177 (96 stat. 85, 31 USC 1801), is applicable to payments under this agreement and requires the payment to the Local Government of interest on overdue payments. Determinations of interest due will be made in accordance with the provisions of the Prompt Payment Act and 5 CFR, Part 1315.

4. Payment under this agreement will be due on the thirtieth (30th) calendar day after receipt of a proper invoice, in the office designated to receive the invoice. If the due date falls on a non-working day (e.g., Saturday, federal holiday), then the due date will be the next working day. The date of the check issued in payment shall be considered to be the date payment is made.

NOTE: RATES NOT SPECIFIED IN THE AGREEMENT WILL NOT BE AUTHORIZED FOR PAYMENT.

ARTICLE VIII - SUPERVISION AND MONITORING RESPONSIBILITY

All recipients receiving direct awards from the USMS are responsible for the management and fiscal control of all funds. Responsibilities include the accounting of receipts and expenditures, cash management, the maintaining of adequate financial records, and the refunding of expenditures disallowed by audits.

ARTICLE IX - ACCOUNTING SYSTEMS AND FINANCIAL RECORDS

1. The recipient shall be required to establish and maintain accounting systems and financial records that accurately account for the funds awarded. These records shall include both federal funds and all matching funds of state, local, and private organizations. State and local recipients shall expend and account for funds in accordance with state laws and procedures for expending and accounting for its own funds, as well as meet the financial management standards in 28 Code of Federal Regulations (CFR), Part 66, and current revisions of OMB Circular A-87.
2. Recipients are responsible for complying with OMB Circular A-87 and 28 CFR, Part 66, and the allowability of the costs covered therein (submission of Form USM-243). To avoid possible subsequent disallowance or dispute based on unreasonableness or unallowability under the specific cost principles, recipients must obtain prior approval on the treatment of special or unusual costs.
3. Changes in IGA facilities: The USMS shall be notified by the recipient of any significant change in the facility, including significant variations in inmates populations, which causes a significant change in the level of services under this IGA. The notification shall be supported with sufficient cost data to permit the USMS to equitably adjust the per diem rates included in the IGA. Depending on the size of the facility for purposes of assessing changes in the population, a 10% increase or decrease in the prison population shall be a "significant increase or decrease" for purposes of this subsection.

ARTICLE X - MAINTENANCE AND RETENTION OF RECORDS AND ACCESS TO RECORDS

1. In accordance with 28 CFR, Part 66, all financial records, supporting documents, statistical records, and other records pertinent to contracts or sub-awards awarded under this IGA shall be retained by each organization participating in the program for at least three (3) years for purposes of federal examination and audit.
2. The 3-year retention period set forth in paragraph one (1) above, begins at the end of the first year of completion of service under the IGA. If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the 3-year period, the records must be retained until completion of the action and resolution of all issues which arise from it or until the end of the regular 3-year period, whichever is later.
3. Access to Records: The USMS and the Comptroller General of the United States, or any of their authorized representatives, shall have the right of access to any pertinent books, documents, papers, or other records of recipients or its sub-recipients/contractors, which are pertinent to the award, in order to make audits, examinations, excerpt, and transcripts. The rights of access must not be limited to the required retention period, but shall last as long as the records are retained.
4. Delinquent Debt Collection: The USMS will hold recipient accountable for any overpayment, audit disallowance, or any breach of this agreement that results in a debt owed to the Federal Government. The USMS may apply interest,

penalties, and administrative costs to a delinquent debt owed by a debtor pursuant to the Federal Claims Collection Standards.

ARTICLE XI - GOVERNMENT FURNISHED PROPERTY

1. It is the intention of the USMS to furnish excess federal property to Local Governments for the specific purpose of improving jail conditions and services. Accountable excess property, such as furniture and equipment, remains titled to the USMS and shall be returned to the custody of the USMS upon termination of the agreement.
2. The Local Government agrees to inventory, maintain, repair, assume liability for, and manage all federally provided accountable property as well as controlled excess property. Such property cannot be removed from the jail without the prior written approval of USMS Headquarters. The loss or destruction of any such excess property shall be immediately reported to the USM and USMS Headquarters. Accountable and controlled excess property includes any property with a unit acquisition value of \$1,000 or more, all furniture, as well as equipment used for security and control, communication, photography, food service, medical care, inmate recreation, etc.
3. The suspension of use or restriction of bed space made available to the USMS are agreed to be grounds for the recall and return of any or all government furnished property.
4. The dollar value of property provided each year will not exceed the annual dollar payment made by the USMS for prisoner support unless a specific exemption is granted by the Chief, Prisoner Services Division, USMS Headquarters.
5. It is understood and agreed that the Local Government shall fully defend, indemnify, and hold harmless the United States of America, its officers, employees, agents, and servants, individually and officially, for any and all liability caused by any act of any member of the Local Government or anyone else arising out of the use, operation, or handling of any property (to include any vehicle, equipment, and supplies) furnished to the Local Government in which legal ownership is retained by the United States of America, and to pay all claims, damages, judgments, legal costs, adjuster fees, and attorney fees related thereto. The Local Government will be solely responsible for all maintenance, storage, and other expenses related to the care and responsibility for all property furnished to the Local Government.

ARTICLE XII - MODIFICATIONS/DISPUTES

1. Either party may initiate a request for modification to this agreement in writing. All modifications negotiated will be written and approved by a USMS Grant Specialist and submitted to the Local Government on form USM 241a for approval.
2. Disputes, questions, or concerns pertaining to this agreement will be resolved between the USM and the appropriate Local Government official. Space guarantee questions along with any other unresolved issues are to be directed to the Chief, Prisoner Services Division, for final decision.

ARTICLE XIII - INSPECTION

The Local Government agrees to allow periodic inspections of the facility by USMS Inspectors. Findings of the inspection will be shared with the facility administrator in order to promote improvements to facility operations, conditions of confinement, and levels of services. The mandatory minimum conditions of confinement which are to be met during the entire period of the IGA agreement are:

1. Adequate, trained jail staff will be provided 24 hour a day to supervise prisoners. Prisoners will be counted at least once on every shift, but at least twice in every 24-hour period. One of the counts must be visual to validate prisoner occupancy.
2. Jail staffing will provide full coverage of all security posts and full surveillance of inmates.

3. Jail will provide for three meals per day for prisoners. The meals must meet the nationally recommended dietary allowances published by the National Academy of Sciences.
4. Jail will provide 24-hour emergency medical care for prisoners and ensure that they have adequate access to any prescription medications.
5. Jail will maintain an automatic smoke and fire detection and alarm system, and maintain written policies and procedures regarding fire and other safety emergency standards.
6. Jail will maintain a water supply and waste disposal program that is certified to be in compliance with applicable laws and regulations.

ARTICLE XIV - CONFLICT OF INTEREST

Personnel and other officials connected with the agreement shall adhere to the requirements given below:

1. Advice. No official or employee of the recipient, a sub-recipient, or a contractor shall participate personally through decisions, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise in any proceeding, application, request for a ruling or other determination, contract, grant, cooperative agreement, claim, controversy, or other particular matter in which Department of Justice funds are used, where to his/her knowledge, he/she or his/her immediate family, partner, organization other than a public agency in which he/she is serving as an officer, director, trustee, partner, or employee, or any person or organization with whom he/she is negotiating or has any arrangement concerning prospective employment, has a financial interest, or less than an arms-length transaction.
2. Appearance. In the use of Department of Justice project funds, officials or employees of the recipient, a sub-recipient or a contractor, shall avoid any action which might result in, or create the appearance of:
 - a. Using his or her official position for private gain;
 - b. Giving preferential treatment to any person;
 - c. Losing complete independence or impartiality;
 - d. Making an official decision outside official channels;
 - e. Affecting adversely the confidence of the public in the integrity of the government or the program.

ARTICLE XV - GUARD/TRANSPORTATION SERVICES TO U.S. COURTHOUSE

1. The Local Government agrees upon request of the USM in whose custody a prisoner is held, to provide transportation and escort guard services for federal prisoners housed at their facility to and from the U.S. Courthouse. The Local Government agrees to the following:
 - a. Transportation and escort guard services will be performed by at least two (2) armed qualified officers employed by the Local Government under their policies, procedures, and practices, and will augment such practices as may be requested by the USM to enhance specific requirements for security, prisoner monitoring, and contraband control;
 - b. Upon arrival at the courthouse, transportation and escort guard will turn federal prisoners over to Deputy U.S. Marshals only upon presentation by the deputy of proper law enforcement credentials;
 - c. The Local Government will not transport federal prisoners to any U.S. Courthouse without a specific request from the USM who will provide the prisoner's name, the U.S. Courthouse, and the date the prisoner is to be transported.
2. Each prisoner will be restrained in handcuffs, waist chains, and leg irons during transportation.
3. Such services will be performed by qualified law enforcement or correctional officer personnel employed by the Local Government under their policies, procedures, and practices. The Local Government agrees to augment such

United States Department of Justice
United States Marshals Service

Intergovernmental Service Agreement Schedule

IGA No. 43-07-0007

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practices as may be requested by the USM to enhance specific requirements for security, prisoner monitoring, visitation, and contraband control.

4. The Local Government will continue to be liable for the actions of its employees while they are transporting federal prisoners on behalf of the USMS. Further, the Local Government will also continue to provide workers' compensation to its employees while they are providing this service. It is further agreed that the local jail employees will continue to act on behalf of the Local Government in providing transportation to federal prisoners on behalf of the USMS.
5. Furthermore, the Local Government agrees to hold harmless and indemnify the USMS and its officials in their official and individual capacities from any liability, including third-party liability workers' compensation, arising from the conduct of the local jail employees during the course of transporting federal prisoners on behalf of the USMS.
6. The Federal Government agrees to reimburse the Local Government at the rate specified on page one (1) of this agreement. Mileage shall be reimbursed in accordance with the current GSA mileage rate.